

# MAINE STATE LEGISLATURE

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# 118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

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Legislative Document

No. 1419

S.P. 445

In Senate, March 11, 1997

**An Act to Clarify the Application of the Sales Tax on Hay, Horses and Horse Farms.**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator KILKELLY of Lincoln.  
Cosponsored by Representative GREEN of Monmouth and  
Senators: LIBBY of York, LONGLEY of Waldo, SMALL of Sagadahoc, Representatives:  
LABRECQUE of Gorham, LANE of Enfield, LOVETT of Scarborough, MITCHELL of  
Portland, SAVAGE of Union.

2                   **Be it enacted by the People of the State of Maine as follows:**

4                   **Sec. 1. 36 MRSA §1760, sub-§7, as amended by PL 1985, c. 460,**  
6                   **§§1 and 2, is further amended to read:**

8                   **7.       Products used in agricultural and aquacultural**  
10                  **production, and bait.** Sales of seed, feed, hormones, fertilizer,  
12                  pesticides, insecticides, fungicides, antibiotics, weed killers,  
14                  defoliants, litter and medicines used in agricultural and  
16                  aquacultural production and sales of bait to commercial  
18                  fishermen. Agricultural production includes the raising of  
20                  livestock including equines and the keeping of equines as a  
22                  commercial enterprise.

24                  **Sec. 2. 36 MRSA §1760, sub-§§7-A and 7-B are enacted to read:**

26                  **7-A.   Livestock and semen.** Sales of livestock, including  
28                  equines and semen.

30                  **7-B.   Hay.** Sale of hay.

32                  **Sec. 3. Review.** The Joint Standing Committee on Agriculture,  
34                  Conservation and Forestry shall conduct a study of the economic  
36                  contributions of the equine industry to the State. The committee  
38                  shall report its findings, along with any necessary implementing  
40                  legislation, to the Second Regular Session of the 118th  
Legislature no later than January 1, 1998.

### SUMMARY

32                  This bill clarifies the sales tax exemption as it applies  
34                  to products used in the raising or keeping of equines as a  
36                  commercial enterprise. This bill specifically establishes a  
38                  sales tax exemption on the sale of hay, horses, semen and the  
40                  products used in the raising or keeping of equines as a  
commercial enterprise. This bill also directs the Joint Standing  
Committee on Agriculture, Conservation and Forestry to conduct a  
study of the economic contributions of the equine industry to the  
State and report its findings to the Second Regular Session of  
the 118th Legislature no later than January 1, 1998.