

MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

SECOND REGULAR SESSION-1998

Legislative Document

No. 1980

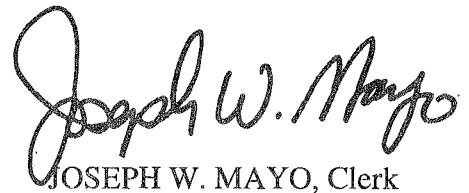
H.P. 1416

House of Representatives, January 14, 1998

**An Act to Require a Tax Identification Number for Sales Tax
Exemptions on Hay and Animal Bedding.**

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Reference to the Committee on Taxation suggested and ordered printed.


JOSEPH W. MAYO, Clerk

Presented by Representative CAMERON of Rumford.
Cosponsored by Senator: NUTTING of Androscoggin.

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

2
4 **Sec. 1. 36 MRSA §1760, sub-§7**, as amended by PL 1997, c. 550,
§1, is further amended to read:

6 **7. Products used in agricultural and aquacultural**
production, and bait. Sales of seed, feed, hormones, fertilizer,
8 pesticides, insecticides, fungicides, antibiotics, weed killers,
defoliants, litter and medicines used in agricultural and
10 aquacultural production and sales of bait to commercial
fishermen. ~~Agricultural--production--includes--the--raising--and~~
12 ~~keeping--of--equines.~~ Sales of agricultural products to a person
raising and keeping equines are exempt from sales tax if the
14 person produces certification from the State Tax Assessor that
the person is engaged in the raising and keeping of equines.

16
18 **Sec. 2. 36 MRSA §1760, sub-§78**, as enacted by PL 1997, c. 550,
§2, is amended to read:

20 **78. Hay and animal bedding.** Sales of hay and organic
bedding materials for farm animals if the purchaser produces
22 certification from the State Tax Assessor that the purchaser is
engaged in the raising and keeping of farm animals.

26 SUMMARY

28 Under current law, sales of hay and organic bedding for farm
animals and sales of agricultural products to persons engaged in
30 the raising and keeping of equines are exempt from sales tax.
This bill allows those exemptions only if the purchaser produces
32 a certificate from the State Tax Assessor that the purchaser is
engaged in those activities.