

# MAINE STATE LEGISLATURE

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# 119th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1999

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Legislative Document

No. 63

H.P. 49

House of Representatives, January 7, 1999

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### An Act to Exempt Leased Equipment from Sales Tax.

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative BRUNO of Raymond.  
Cosponsored by Representative MAYO of Bath, and  
Representatives: BUCK of Yarmouth, CAMERON of Rumford, LEMONT of Kittery,  
MURPHY of Berwick, NUTTING of Oakland, SCHNEIDER of Durham.

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

4 **Sec. 1. 36 MRSA §1760, sub-§31**, as amended by PL 1989, c. 501,  
Pt. V, §§4 and 5, is further amended to read:

6 **31. Machinery and equipment.** Sales or leases of machinery  
8 and equipment for use by the purchaser or lessee directly and  
primarily in either the production of tangible personal property,  
10 which property is intended to be sold or leased ultimately for  
final use or consumption, or the production of tangible personal  
12 property pursuant to a contract with the United States Government  
or any agency thereof.

14

16 **SUMMARY**

18 This bill exempts from the sales tax leases of machinery and  
equipment for use by the lessee directly and primarily in either  
20 the production of tangible personal property intended to be sold  
or leased ultimately for final use or consumption or the  
22 production of tangible personal property pursuant to a contract  
with the United States Government.

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