

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 285

H.P. 207

House of Representatives, January 11, 1999

An Act to Amend the Required Sales Tax on the Purchase of Firearms.

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 WHEELER of Eliot.
Cosponsored by Senator KIEFFER of Aroostook and
Representatives: BOUFFARD of Lewiston, CARR of Lincoln, DUGAY of Cherryfield,
O'NEAL of Limestone, PERKINS of Penobscot, TUTTLE of Sanford, USHER of Westbrook,
Senator: LIBBY of York.

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

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3 **Sec. 1. 36 MRSA §1752, sub-§14, ¶B,** as amended by PL 1989, c.
4 871, §6, is further amended to read:

6 B. "Sale price" does not include:

8 (1) Discounts allowed and taken on sales;

10 (2) Allowances in cash or by credit made upon the
12 return of merchandise or with respect to fabrication
services pursuant to warranty;

14 (3) The price of property returned or fabrication
16 services rejected by customers, when the full price is
refunded either in cash or by credit;

18 (4) The price received for labor or services used in
20 installing or applying or repairing the property sold
or fabricated, if separately charged or stated;

22 (5) Any amount charged or collected, in lieu of a
24 gratuity or tip, as a specifically stated service
charge, when that amount is to be disbursed by a hotel,
26 motel, restaurant or other eating establishment to its
employees as wages;

28 (6) The amount of any tax imposed by the United States
30 on or with respect to retail sales, whether imposed
upon the retailer or the consumer, except any
32 manufacturers', importers', alcohol or tobacco excise
tax;

34 (7) The cost of transportation from the retailer's
36 place of business or other point from which shipment is
made directly to the purchaser, provided that those
38 charges are separately stated and the transportation
occurs by means of common carrier, contract carrier or
40 the United States mail;

42 (8) The fee imposed by Title 10, section 1169,
subsection 11;

44 (9) The fee imposed by section 4832, subsection 1; ~~or~~

46 (10) The lead-acid battery deposit imposed by Title
48 38, section 1604, subsection 2-B; or

50 (11) The credit given for a firearm that is traded in
on the purchase of another firearm.

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SUMMARY

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6 This bill provides that the sales tax due on the sale of a
firearm is calculated on the difference between the sale price
and the value of any firearm that is traded in on that purchase.

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