

# MAINE STATE LEGISLATURE

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# 119th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1999

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Legislative Document

No. 731

H.P. 524

House of Representatives, January 26, 1999

**An Act to Exclude the Purchase and Lease of Telecommunications and  
Internet Equipment from Sales and Use 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 MURPHY of Kennebunk.  
Cosponsored by Representatives: BELANGER of Caribou, CAMPBELL of Holden, DAIGLE  
of Arundel, DAVIDSON of Brunswick, SAXL of Portland, Senators: BENNETT of Oxford,  
MacKINNON of York.

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

4 **Sec. 1. 36 MRSA §1760, sub-§80 is enacted to read:**

6 **80. Telecommunications and Internet equipment. The sale or**  
8 **lease of telecommunications equipment, as defined in the federal**  
10 **Telecommunications Act of 1996, 47 United States Code, Section**  
12 **153, to a provider of telecommunications service, as defined in**  
14 **the federal Telecommunications Act of 1996, 47 United States**  
16 **Code, Section 153, and the sale or lease of computer or computer**  
18 **network equipment to a commercial Internet service provider.**

### 14 SUMMARY

16 This bill exempts from sales or use taxation the sale or  
18 lease of telecommunications equipment to a provider of  
20 telecommunications service and the sale or lease of computer or  
computer network equipment to a commercial Internet service  
provider.