

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 1342

H.P. 945

House of Representatives, February 16, 1999

An Act to Clarify the Exempt Status of Property Shipped Out of State.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative CHIZMAR of Lisbon.
Cosponsored by Senator NUTTING of Androscoggin and
Representatives: BOUFFARD of Lewiston, MacDOUGALL of North Berwick, Senators:
BERUBE of Androscoggin, MacKINNON of York.

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

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

6 **80. Sales delivered to out-of-state location. Sales of**
8 **tangible personal property when the vendor delivers the property**
10 **to a location outside this State or to the United States Postal**
12 **Service, a common carrier or a contract carrier for delivery to a**
14 **location outside this State, regardless of whether the property**
16 **is purchased F.O.B. shipping point or another point in this State**
18 **or passage of title occurs in this State.**

20 **Sec. 2. Application.** This Act applies to all taxable periods
22 that are open for purposes of assessment or administrative or
judicial review.

SUMMARY

This bill clarifies the exempt status of property shipped
out of state.