

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 2035

S.P. 713

In Senate, March 24, 1999

**An Act to Clarify That Sales Catalogs and Fliers are Exempt from Sales
Tax when Purchased for Redistribution at No Charge.**

(AFTER DEADLINE)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule
205.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator MILLS of Somerset.

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

2

4 **Sec. 1. 36 MRSA §1760, sub-§12-A**, as amended by PL 1995, c.
634, §1 and affected by §2, is further amended to read:

6

8 **12-A. Packaging, catalogs and shipping materials.** Sales of
containers, boxes, crates, bags, cores, twines, tapes, bindings,
10 wrappings, labels, fliers, bulletins, catalogs and other packing,
packaging and shipping and promotional materials to:

10

12 A. Persons engaged in the business of packing, packaging,
shipping and transporting tangible personal property; or

14

16 B. Persons for use in packing, packaging ~~or~~, shipping,
promoting or selling tangible personal property sold by them
or on which they have performed the service of cleaning,
pressing, dyeing, washing, repairing or reconditioning in
18 their regular course of business that are transferred
without separate charge to ~~the possession of~~ the purchaser
20 or prospective purchaser of that tangible personal property;

22

SUMMARY

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26 This bill clarifies that sales catalogs and fliers are
exempt from sales tax when purchased for redistribution at no
charge.