

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 359

H.P. 281

House of Representatives, January 30, 2001

An Act to Eliminate the Sales Tax on Shipping Charges on Home Party Sales.

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland

MILLICENT M. MacFARLAND, Clerk

Presented by Representative STEDMAN of Hartland.

Cosponsored by Representatives: ANDREWS of York, CHICK of Lebanon, CRESSEY of Baldwin, GOOLEY of Farmington, KASPRZAK of Newport, LABRECQUE of Gorham, LOVETT of Scarborough, MCKENNEY of Cumberland.

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

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

B. "Sale price" does not include:

- (1) Discounts allowed and taken on sales;
- (2) Allowances in cash or by credit made upon the return of merchandise or with respect to fabrication services pursuant to warranty;
- (3) The price of property returned or fabrication services rejected by customers, when the full price is refunded either in cash or by credit;
- (4) The price received for labor or services used in installing or applying or repairing the property sold or fabricated, if separately charged or stated;
- (5) Any amount charged or collected, in lieu of a gratuity or tip, as a specifically stated service charge, when that amount is to be disbursed by a hotel, motel, restaurant or other eating establishment to its employees as wages;
- (6) The amount of any tax imposed by the United States on or with respect to retail sales, whether imposed upon the retailer or the consumer, except any manufacturers', importers', alcohol or tobacco excise tax;
- (7) The cost of transportation ~~from--the--retailer's place-of-business-or-other-point-from-which-shipment-is made--directly--to--the--purchaser,~~ provided that those charges are separately stated and the transportation occurs by means of common carrier, contract carrier or the United States mail;
- (8) The fee imposed by Title 10, section 1169, subsection 11;
- (9) The fee imposed by section 4832, subsection 1; or
- (10) The lead-acid battery deposit imposed by Title 38, section 1604, subsection 2-B.

SUMMARY

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4 This bill removes the provision that includes transportation costs in the sale price of goods for sales tax purposes unless the goods are shipped directly to the purchaser.