

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 457

S.P. 133

In Senate, February 1, 2001

**An Act to Clarify that the Sales Tax Exemption for Purchase of
Manufacturing Equipment Applies Equitably.**

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 President MICHAUD of Penobscot.
Cosponsored by Representative GREEN of Monmouth and
President Pro Tem BENNETT of Oxford, Senators: DAGGETT of Kennebec, LEMONT of
York, Representatives: MURPHY of Berwick, NASS of Acton, SCHNEIDER of Durham,
STANLEY of Medway, TESSIER of Fairfield.

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

2
4 **Sec. 1. 36 MRSA §1752, sub-§17**, as amended by PL 1997, c. 557,
Pt. B, §2 and affected by §14 and Pt. G, §1, is further amended
to read:

6
8 **17. Tangible personal property.** "Tangible personal
property" means personal property that may be seen, weighed,
measured, felt, touched or in any other manner perceived by the
10 senses, including radio and television broadcast signals, but
does not include rights and credits, insurance policies, bills of
12 exchange, stocks and bonds and similar evidences of indebtedness
or ownership. "Tangible personal property" includes
14 electricity. "Tangible personal property" includes any computer
software that is not a custom computer software program.

16
18 **SUMMARY**

20 Under current law, a manufacturer is entitled to a sales tax
exemption on machinery that is used to produce tangible personal
22 property. "Tangible personal property," as defined by the Maine
Revised Statutes, Title 36, section 1752, subsection 17 is
24 defined as property that may be perceived by the senses. This
bill clarifies that the signals produced by the broadcast media
26 are perceived by the senses, and therefore the machinery used to
produce the radio and television broadcasts are entitled to the
28 existing manufacturers' sales tax exemption that is currently
utilized by the print media.