

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 1497

S.P. 443

In Senate, March 8, 2001

An Act to Clarify the Definition of Commercial Agricultural Production.

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 KILKELLY of Lincoln.
Cosponsored by Representative CARR of Lincoln and
Senators: KNEELAND of Aroostook, NUTTING of Androscoggin, Representatives: McKEE
of Wayne, PINEAU of Jay, VOLENIK of Brooklin.

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

4 **Sec. 1. 36 MRSA §1752, sub-§1-H** is enacted to read:

6 **1-H. Commercial agricultural production.** "Commercial
8 agricultural production" means commercial production of crops and
10 livestock for human and animal use, including the commercial
12 production of sod, fruits, seeds, seedlings, cut flowers, herbs,
nursery stock as defined in Title 7, section 2211, subsection 4,
poultry, field crops, cultivated or pasture hay and farm woodlot
products, including Christmas trees and maple syrup production.
"Commercial agricultural production" includes the raising and
keeping of equines and bees.

14 **Sec. 2. 36 MRSA §1760, sub-§7,** as amended by PL 1997, c. 550,
16 §1, is further amended to read:

18 **7. Products used in commercial agricultural and**
aquacultural production, and bait. Sales of seed, feed, hormones,
20 fertilizer, pesticides, insecticides, fungicides, antibiotics,
weed killers, defoliants, litter and medicines used in commercial
22 agricultural and aquacultural production and sales of bait to
commercial fishermen. ~~Agricultural~~ Commercial agricultural
24 production includes the raising and keeping of equines and bees.

26 **Sec. 3. 36 MRSA §2013, sub-§1, ¶A,** as amended by PL 1993, c.
28 151, §1, is repealed.

30 **SUMMARY**

32 This bill makes the following changes to the tax laws with
respect to commercial agriculture.

34 1. It enacts a definition of "commercial agricultural
36 production" for purposes of the laws governing sales tax.

38 2. It specifies that the existing sales tax exemption
40 contained in the Maine Revised Statutes, Title 36, section 1760,
subsection 7 applies to products used in commercial agricultural
production.