

MAINE STATE LEGISLATURE

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121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 191

H.P. 150

House of Representatives, January 21, 2003

An Act to Amend the Definition of "Commercial Agricultural Production"

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative TRAHAN of Waldoboro.
Cosponsored by Senator HALL of Lincoln and
Representatives: CLOUGH of Scarborough, DUNLAP of Old Town, HEIDRICH of Oxford,
ROGERS of Brewer, SNOWE-MELLO of Poland, Senator: CARPENTER of York.

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 agricultural production" means commercial production of crops and livestock for human and animal use, including, but not limited to, the commercial 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. "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, §1, is further amended to read:

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

26 **Sec. 3. 36 MRSA §2013, sub-§1, ¶A**, as amended by PL 1993, c. 151, §1, is repealed.

30 **SUMMARY**

32 This bill makes the following changes to the Sales and Use Tax Law with respect to commercial agriculture.

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

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