

# MAINE STATE LEGISLATURE

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# 121st MAINE LEGISLATURE

## FIRST REGULAR SESSION-2003

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Legislative Document

No. 574

H.P. 437

House of Representatives, February 11, 2003

### **An Act To Clarify the Definition of Commercial Agricultural Production**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative DAIGLE of Arundel.  
Cosponsored by Senator MARTIN of Aroostook and  
Representatives: CARR of Lincoln, HONEY of Boothbay, PINEAU of Jay, Senators:  
KNEELAND of Aroostook, NASS of York.

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

4 **Sec. 1. 36 MRSA §2013, sub-§1, ¶A,** as amended by PL 1993, c.  
151, §1, is further amended to read:

6 A. "Commercial agricultural production" means commercial  
7 production of crops for human and animal consumption,  
8 including the commercial production of sod, the commercial  
9 production of seed to be used primarily to raise crops for  
10 nourishment of humans or animals and, the production of  
11 livestock and the commercial production of compost.

12 **Sec. 2. Retroactivity.** This Act applies retroactively to  
13 August 11, 2000.

16 **SUMMARY**

18 This bill expands the definition of "commercial agricultural  
19 production" for purposes of the laws governing sales and use tax  
20 to specifically include the commercial production of compost.  
21  
22