

# MAINE STATE LEGISLATURE

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1018

L.D. 1816

DATE: 3-9-04

(Filing No. H-754)

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TAXATION

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
121ST LEGISLATURE  
SECOND SPECIAL SESSION

COMMITTEE AMENDMENT "A" to H.P. 1338, L.D. 1816, Bill, "An Act Concerning Technical Changes to the Tax Laws"

Amend the bill by inserting after section 2 the following:

'Sec. 3. 36 MRSA §1752, sub-§11, ¶A, as enacted by PL 1989, c. 871, §5, is amended to read:

A. "Retail sale" includes:

(1) Conditional sales, installment lease sales and any other transfer of tangible personal property when the title is retained as security for the payment of the purchase price and is intended to be transferred later; and

(2) Sale of products for internal human consumption to a person for resale through coin-operated vending machines when sold to a ~~retailer~~ person more than 50% of whose gross receipts from the retail sale of tangible personal property are derived ~~through sales~~ from sales through vending machines ~~are more than 50% of the retailer's gross receipts~~. The tax must be paid by the retailer to the State.'

Further amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

COMMITTEE AMENDMENT

**Revis**

COMMITTEE AMENDMENT "A" to H.P. 1338, L.D. 1816

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**SUMMARY**

This amendment adds a provision to the bill that clarifies the sales tax treatment of sales of products for internal human consumption through vending machines.

**COMMITTEE AMENDMENT**