

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)



# 122nd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2005

---

Legislative Document

No. 535

S.P. 161

In Senate, February 1, 2005

**An Act To Clarify for Tax Purposes That Manure Removal and Storage Are Operations Directly Involved in the Raising and Care of Livestock**

---

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 WESTON of Waldo.  
Cosponsored by Representative MILLETT of Waterford and  
Senators: DOW of Lincoln, NUTTING of Androscoggin, RAYE of Washington, SAVAGE of  
Knox, SNOWE-MELLO of Androscoggin, WOODCOCK of Franklin, Representatives: CARR  
of Lincoln, McKENNEY of Cumberland.

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, including the removal and storage of manure from  
12 that livestock.

14 **SUMMARY**

16 This bill includes in the definition of "commercial  
17 agricultural production" the removal and storage of manure  
18 related to the production of livestock, thus providing a sales  
19 tax exemption for machinery purchased for use in the removal and  
20 storage of manure as well as the electricity used to operate the  
21 machinery.  
22