

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

SECOND REGULAR SESSION-2006

Legislative Document

No. 2084

S.P. 815

In Senate, March 21, 2006

An Act To Clarify the Taxable Status of Parts Provided under a Service Contract

(AFTER DEADLINE)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

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 ROTUNDO of Androscoggin.
Cosponsored by Representative CRAVEN of Lewiston.

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

2 **Sec. 1. 36 MRSA §1760, sub-§31-A** is enacted to read:

3 **31-A. Machinery and equipment repair parts.** Parts provided to a nonprofit entity
4 for the repair of machinery and equipment pursuant to a service contract.

5 **SUMMARY**

6 This bill clarifies that parts provided to a nonprofit entity for the repair of equipment
7 pursuant to a service contract are exempt from sales tax.