

# MAINE STATE LEGISLATURE

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# 123rd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2007

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Legislative Document

No. 325

H.P. 260

House of Representatives, January 22, 2007

### **An Act To Clarify the Tax-exempt Status of Ornamental Horticulture**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative FINCH of Fairfield.  
Cosponsored by Representative PIOTTI of Unity and Representatives: ANNIS of Dover-  
Foxcroft, BERRY of Bowdoinham, FLETCHER of Winslow.

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

2 **Sec. 1. 36 MRSA §1752, sub-§1-H** is enacted to read:

3 **1-H. Commercial agricultural production.** "Commercial agricultural production"  
4 **means the commercial production of crops for human or animal consumption, including**  
5 **the commercial production of sod, the commercial production of greenhouse or nursery**  
6 **products, the commercial production of seed to be used primarily to raise crops for**  
7 **nourishment of humans and animals and the commercial production of livestock.**

8 **Sec. 2. 36 MRSA §1760, sub-§7-B,** as enacted by PL 2005, c. 12, Pt. GGG, §2,  
9 is amended to read:

10 **7-B. Products used in commercial agricultural production.** Sales of seed,  
11 fertilizers, defoliant and pesticides, including, but not limited to, rodenticides,  
12 insecticides, fungicides and weed killers, for use in ~~the~~ commercial agricultural  
13 production of an agricultural crop.

14 **SUMMARY**

15 This bill makes the following changes to the sales and use tax law with respect to  
16 commercial agriculture:

17 1. It enacts a definition of "commercial agricultural production" for purposes of the  
18 laws governing sales tax; and

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