

# MAINE STATE LEGISLATURE

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# 123rd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2007

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Legislative Document

No. 1093

H.P. 811

House of Representatives, March 6, 2007

### An Act To Exempt Fuels Used in Farm Tractors from the Sales Tax

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative PIOTTI of Unity.

Cosponsored by Representatives: CRAY of Palmyra, PRATT of Eddington.

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

2 **Sec. 1. 36 MRSA §1760, sub-§7-B,** as enacted by PL 2005, c. 12, Pt. GGG, §2,  
3 is amended to read:

4 **7-B. Products used in commercial agricultural crop production.** Sales of fuels  
5 used in farm tractors, seed, fertilizers, defoliant and pesticides, including, but not limited  
6 to, rodenticides, insecticides, fungicides and weed killers, for use in the commercial  
7 production of an agricultural crop.

8 **Sec. 2. Effective date.** This Act takes effect October 1, 2007.

9 **SUMMARY**

10 This bill adds fuels used in farm tractors to the current sales tax exemption for  
11 products used in commercial agricultural crop production.