

# MAINE STATE LEGISLATURE

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# 123rd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2007

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Legislative Document

No. 1664

H.P. 1173

House of Representatives, March 22, 2007

### **An Act To Exempt Vegetable Seeds and Fertilizer 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 MAREAN of Hollis.  
Cosponsored by Representative BERRY of Bowdoinham, Senator NASS of York and  
Representatives: ANNIS of Dover-Foxcroft, CLARK of Millinocket, CRAY of Palmyra,  
CURTIS of Madison, GIFFORD of Lincoln, McDONOUGH of Scarborough, PIOTTI of  
Unity, SAVIELLO of Wilton.

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

2 **Sec. 1. 36 MRSA §1760, sub-§7-D** is enacted to read:

3 **7-D. Vegetable seeds and fertilizer used for noncommercial production of**  
4 **certain crops. Sales of vegetable seeds and fertilizer for noncommercial production of**  
5 **agricultural crops intended for human consumption.**

6 **Sec. 2. Application.** This Act applies to sales occurring on or after October 1,  
7 2007.

8 **SUMMARY**

9 This bill exempts from sales tax all vegetable seeds and fertilizer used  
10 noncommercially to produce an agricultural crop intended for human consumption.