

MAINE STATE LEGISLATURE

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124th MAINE LEGISLATURE

FIRST REGULAR SESSION-2009

Legislative Document

No. 450

H.P. 338

House of Representatives, February 10, 2009

An Act To Clarify the Sales Tax Exemption for Commercial Agricultural Crop Production

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative SAVIELLO of Wilton.
Cosponsored by Senator GOOLEY of Franklin and
Representatives: CRAY of Palmyra, DAVIS of Sangerville, HARVELL of Farmington,
SARTY of Denmark, THOMAS of Ripley.

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 seed,
5 fertilizers, defoliants and pesticides, including, but not limited to, rodenticides,
6 insecticides, fungicides and weed killers, for use in the commercial production of an
7 agricultural crop. For purposes of this subsection, "commercial production of an
8 agricultural crop" includes the growing of trees on land used primarily for growth of trees
9 to be harvested, such as land that qualifies for taxation under the Maine Tree Growth Tax
10 Law.

11 **SUMMARY**

12 This bill clarifies that the sales tax exemption for products used in commercial
13 agricultural crop production applies to products used in commercial forestry.