

MAINE STATE LEGISLATURE

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125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 234

H.P. 187

House of Representatives, February 1, 2011

An Act To Provide a Sales Tax Exemption to Commercial Horticulturists

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Heather J.R. Priest".

HEATHER J.R. PRIEST
Clerk

Presented by Representative HARVELL of Farmington.
Cosponsored by Senator SAVIELLO of Franklin and
Representatives: BLACK of Wilton, BURNS of Whiting.

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

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

3 **1-I. 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 amended by PL 2009, c. 422, §1, is
9 further amended to read:

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

15 **SUMMARY**

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

18 1. It enacts a definition of "commercial agricultural production" and specifies that it
19 includes greenhouse and nursery products; and

20 2. It specifies that the sales tax exemption contained in current law applies to
21 products used in commercial agricultural production.