

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 609**

H. P. 1476

House of Representatives, February 11, 1941.

Referred to Committee on Taxation. Sent up for concurrence and 1000 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Littlefield of Albion.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-ONE

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**AN ACT Imposing a Sales Tax.**

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

**Sec. 1. Definitions.** For the purpose of this act: "Sale at retail" means the sale to a consumer or to any person for any purpose of tangible personal property, and the sale of gas, electricity and water to retail consumers or users. Transactions whereby the possession of the property is transferred, but the seller retains the title as security for the payment of the selling price shall be deemed to be sales.

"Tangible personal property" means all chattels, movables, including boats and vessels, merchandise and stock in trade, furniture and personal effects, live stock, vehicles, farming implements, movable machinery and equipment and gas, electricity, and water including gas, electricity and water when furnished by any municipal corporation in its proprietary capacity to the public.

"Gross receipts" or "receipts" means the total selling price or amount of sales of tangible property or services sold in this state, valued in money, whether received in money, credits, or property of any kind or nature; also any amount for which credit is allowed by the seller to the purchaser.

“Vendor” means any individual, partnership, association or corporation which sells tangible personal property or services to a consumer.

“Commissioner” means the state tax assessor.

“Services” means admission to theatres, recreation parks and other places of recreation and amusement.

**Sec. 2. Vendor shall pay tax of 1 mill.** For the privilege of selling tangible personal property at retail in the state, every vendor shall pay a tax of 1% upon the gross receipts. All income under this act is appropriated for the payment of old age assistance, but any balance at the end of any fiscal year shall lapse into the general funds of the state.

**Sec. 3. Administration.** The administration of the provisions of this act shall be delegated to the commissioner who is authorized to make, promulgate and enforce such rules and regulations relating to the administration and enforcement of such provisions, including returns, records, times and method of payment and such other matters as are essential to carry out the intent of this act.

**Sec. 4. Penalty.** Whoever violates any rule and regulation promulgated under the provisions of this act shall be punished by a fine of not more than \$500 or by imprisonment for not more than 3 months.