

# MAINE STATE LEGISLATURE

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N I N E T I E T H            L E G I S L A T U R E

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**Legislative Document**

**No. 828**

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(Transmitted from the Revisor of Statutes Under Joint Order)

H. P. 1559

House of Representatives, February 14, 1941.

Referred to Committee on Taxation and sent up for concurrence. 1,000 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Goldsmith of Orono.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FORTY-ONE

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**AN ACT Imposing a Consumer's Tax.**

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

**Sec. 1. Levy of tax.** There is hereby levied and there shall be collected a tax on each retail or wholesale sale in this state equal to 1% of the selling price.

**Sec. 2. Tax payable by buyer.** The tax hereby imposed shall be paid by the buyer to the seller and it shall be the duty of each seller to collect from the buyer the full amount of the tax payable in respect to each taxable sale. The amount of tax shall be paid by the buyer in cash or by the use of the cards hereinafter mentioned.

**Sec. 3. Issuance of tax cards.** The state shall issue cards blocked off into denominations of mills to cents and each card to represent the sum of \$5, \$10, \$25, \$50 and \$100 worth of purchases at retail or wholesale prices; said cards to be sold for 5c, 10c, 25c, 50c and \$1, respectively. If not paying in cash, the buyer must present one of said cards which is to be purchased or cancelled in accordance with the amount of purchase and a failure to do so upon the part of the buyer renders him liable to the penalty hereinafter imposed.

**Sec. 4. Distribution of cards.** The state tax assessor is authorized to distribute said cards either direct to any seller or any buyer or to the municipal officers of any town, city or plantation for distribution; for the receipts derived therefrom the municipal officers shall account monthly to the state tax assessor and pay to him the amount of money received during said period. He may appoint such deputies as he sees fit and for their services in the sale of said cards, each shall receive a compensation equal to 1% upon the amount of sales made by him.

**Sec. 5. Application of tax.** Said tax shall apply to all amusements, and all merchandise of every nature or kind for use or consumption with the exception of fertilizers used for commercial production, raw materials used for the manufacture of goods to be sold, passenger, bus, railway, freight and express services.

**Sec. 6. Penalty.** Whoever violates the provisions of this act shall be deemed guilty of a misdemeanor and punished by a fine of not more than \$25 or imprisonment for not more than 30 days.