

MAINE STATE LEGISLATURE

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N I N E T Y - S I X T H L E G I S L A T U R E

Legislative Document

No. 157

S. P. 73

In Senate, January 27, 1953

Referred to the Committee on Taxation, sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary

Presented by Senator Sinclair of Somerset

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-THREE

AN ACT to Prevent Multiple Sales or Use Taxes.

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

R. S., c. 14-A, § 10-A, additional. Chapter 14-A of the revised statutes, as enacted by section 1 of chapter 250 of the public laws of 1951, is hereby amended by adding thereto a new section to be numbered 10-A, to read as follows:

'Sec. 10-A. Sales or use taxes paid in other jurisdictions. The use tax provisions of this chapter shall not apply in respect to the use, storage or consumption in this state of tangible personal property purchased at retail sale outside the state where the purchaser has paid a sales or use tax equal to or greater than the amount imposed by this chapter in another taxing jurisdiction, the proof of payment of such tax to be according to rules and regulations made by the assessor. If the amount of tax paid in another taxing jurisdiction is not equal to or greater than the amount of tax imposed by this chapter, then the purchaser shall pay to the assessor an amount sufficient to make the tax paid in the other taxing jurisdiction and in this state equal to the amount imposed by this chapter.'