

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. 260

H. P. 238

House of Representatives, January 29, 1953.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Scott of Wales.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-THREE

AN ACT to Limit the Liability of the Retailer for Sales or Use Taxes to the Amount the Retailer Collects.

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

Sec. 1. R. S., c. 14-A, § 3, amended. The 1st sentence of section 3 of chapter 14-A of the revised statutes, as enacted by section 1 of chapter 250 of the public laws of 1951, is hereby amended to read as follows :

‘A tax is hereby imposed at the rate of 2% on the value of all tangible personal property, sold at retail in this state on and after July 1, 1951, measured by the sale price, except as in this chapter provided, **the said tax shall not be greater than the amount the retailer is required to collect by section 5 hereof.**’

Sec. 2. R. S., c. 14-A, § 3, amended. The last paragraph of section 3 of chapter 14-A of the revised statutes, as enacted by section 1 of chapter 250 of the public laws of 1951, is hereby repealed and the following enacted in place thereof :

‘**No tax shall be imposed upon such property sold at retail for \$0.24 or less.**’

Sec. 3. R. S., c. 14-A, § 4, amended. The 2nd sentence of section 4 of chapter 14-A of the revised statutes, as enacted by section 1 of chapter 250 of the public laws of 1951, is hereby amended to read as follows :

'Every person so storing, using or otherwise consuming is liable for the tax until he has paid the same or has taken a receipt from his seller thereto duly authorized by the assessor, showing that the seller has collected the sales or use tax, in which case the seller shall be liable for it, **but he shall not be required to remit any more than he is required to collect by section 5 hereof.**'