

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
96th LEGISLATURE

SENATE AMENDMENT "A" to S. P. 141, L. D. 341, Bill, "An Act  
to Clarify the Sales and Use Tax Law."

Amend said Bill by striking out all of section 2 thereof  
and inserting in place thereof, the following:

"Sec. 2. R. S., c. 14-A, §2, amended. The 3rd sentence  
of that part of section 2 of chapter 14-A of the revised  
statutes, as enacted by section 1 of chapter 250 of the public  
laws of 1951, which defines "retail sale" or "sale at retail"  
is hereby amended to read as follows:

'The term "retail sale" or "sale at retail" does not include  
an any sale by an executor or administrator in the settlement  
of an estate, unless such sale is made through a retailer, or  
unless such sale is made in the continuation or operation of  
a business; nor does the term include any other isolated trans-  
action in which any tangible personal property is sold, trans-  
ferred, offered for sale, or delivered by the owner thereof, ~~or  
by his representative for the owner's account,~~ such sale, trans-  
fer, offer for sale, or delivery not being made in the ordinary  
course of repeated and successive transactions of a like  
character by such owner ~~or on his account by his representative~~  
, such transactions being elsewhere sometimes referred to as  
"casual sales"; provided, however, that "casual sale" shall not  
include any transaction in which tangible personal property is  
sold, transferred or offered for sale by a representative for  
the owner's account when such representative is a registered  
retailer, in which event such registered retailer shall have  
the same duties respecting such sale as if he had sold on his  
own account.'

Presented by Senator Ward of Penobscot County.

Read and adopted in the Senate March 12, 1953.

Reproduced and distributed under direction of the Clerk  
of the House.

(Filing No. 99)

3/17/53