

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 430**

S. P. 187

In Senate, February 5, 1953.

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

CHESTER T. WINSLOW, Secretary.

Presented by Senator Boucher of Androscoggin.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-THREE

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**AN ACT to Exempt from the Sales and Use Tax Water Sold for Home  
Consumption.**

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

**R. S., c. 14-A, § 10, sub-§ VII-B, additional.** Section 10 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 by adding after subsection VII-A, a new subsection to be numbered VII-B, to read as follows :

**‘VII-B. Water. Water purchased by any individual for use exclusively in his home and upon the land surrounding the same; provided said water shall not be exempt if, without separate metering or separate intake, the premises supplied with water shall be used not only for the home of the purchaser but also for a store, place of business, farm or any other purpose.’**