

# 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

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Legislative Document

No. 439

S. P. 191

In Senate, February 5, 1953

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

CHESTER T. WINSLOW, Secretary

Presented by Senator Wight of Penobscot

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-THREE

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**AN ACT to Amend the Bracket Schedule in the Sales and Use Tax Law.**

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

**R. S., c. 14-A, § 5, amended.** Section 5 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 :

**Sec. 5. Adding tax to sales price.** Every retailer shall add the sales tax imposed by this chapter, or the average equivalent of said tax, to his sale price, except as hereafter provided, and when added to tax shall constitute a part of the price, shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the purchase price. When the sale price shall involve a fraction of a dollar, the tax shall be added to the sale price upon the following schedules :

Amount of Sale Price	Amount of Tax
\$0.01 to <del>\$0.24</del> \$0.18, inclusive	No tax
.25 .19 to .74,                   “	1c
.75 to 1.24,                   “	2c

Add 1c tax plus the above rate for each 50c or fraction thereof exceeding \$1.24.

When several articles are purchased together and at the same time, the tax ~~may~~ **shall** be computed on the total amount of the several items.

Breakage under this section shall be retained by the retailer as compensation for the collection.'