

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 723**

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H. P. 688

House of Representatives, February 12, 1953.

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

HARVEY R. PEASE, Clerk.

Presented by Mr. Martin of Augusta.

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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 Sales and Use Tax Law Relative to Packaging and Shipping Materials.**

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

**R. S., c. 14-A, § 2, amended.** The last sentence of the 7th paragraph 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, is hereby amended to read as follows:

“Retail sale” or “sale at retail” do not include the sale of containers, boxes, crates, bags, cores, twines, tapes, bindings, wrappings, labels and other packing, packaging and shipping materials when sold to persons for use in packing, packaging or shipping tangible personal property produced or sold by them **or upon which they have performed a service in their regular course of business.**’