

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. 801

H. P. 766

House of Representatives, February 17, 1953

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

HARVEY R. PEASE, Clerk

Presented by Mr. Sanford of Dover-Foxcroft

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-THREE

**AN ACT to Clarify and Amend the Sales and Use Tax Law as Respects
Manufacturers.**

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

R. S., c. 14-A, § 2, amended. The 4th sentence of the definition of "retail sale" or "sale at retail" in 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" and "sale at retail" do not include the sale of tangible personal property which becomes an ingredient or component part of, or which ~~is consumed or destroyed or loses its identity~~ acts as a chemical reagent, catalyst, solvent or dispersion medium in the manufacture of tangible personal property for later sale by the purchaser ~~but shall include fuel and electricity.~~'