

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. 835

S. P. 331

In Senate, February 18, 1953.

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

CHESTER T. WINSLOW, Secretary.

Presented by Senator Squire of Kennebec.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-THREE

AN ACT Relating to Sales Under Twenty-five Cents Under Sales Tax Law.

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

R. S., c. 14-A, § 3, amended. Section 3 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 at the end thereof a new paragraph, to read as follows:

'Any retailer whose volume of sales under 25c is of such a proportion of his total sales as to work a hardship on such retailer and who can prove such hardship to the satisfaction of the assessor and keeps records of sales in such manner as from time to time shall be directed by the assessor may be permitted by the assessor to pay 1% on total proceeds of sales under 25c.'