

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. 985

H. P. 943

House of Representatives, February 19, 1953

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

HARVEY R. PEASE, Clerk

Presented by Mr. Archer of Brewer

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-THREE

AN ACT Relating to Sales Under Nineteen Cents Under Sales Tax Law.

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 sale 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 the 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 \$0.24 \$0.19, inclusive | No tax |
| 25 .20 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 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.'