

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 277**

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S. P. 116

In Senate, January 27, 1955.

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

CHESTER T. WINSLOW, Secretary

Presented by Senator Fuller of Oxford.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-FIVE

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**AN ACT Relating to Exemption of Volunteer Fire Departments from Sales Tax.**

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

**R. S., c. 17, § 10, sub-§ XX, additional.** Section 10 of chapter 17 of the revised statutes is hereby amended by adding thereto a new subsection to be numbered XX, to read as follows:

**'XX. Volunteer fire departments. Sales to incorporated volunteer fire departments.'**