

MAINE STATE LEGISLATURE

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N I N E T Y - S E V E N T H L E G I S L A T U R E

Legislative Document

No. 330

S. P. 138

In Senate, February 1, 1955.

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

CHESTER T. WINSLOW, Secretary.

Presented by Senator Sinclair of Somerset.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-FIVE

AN ACT Relating to Definition of Retail Sale Under Sales Tax Law.

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

R. S., c. 17, § 2, amended. The second sentence from the end of the tenth paragraph of section 2 of chapter 17 of the revised statutes 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 in the manufacture of, tangible personal property for later sale ~~by the purchaser~~ but shall include fuel and electricity.”