

# 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

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Legislative Document

No. 612

H. P. 564

House of Representatives, February 9, 1955.

Referred to Committee on Taxation. Sent up for concurrence and 750 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Willey of Ellsworth.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-FIVE

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AN ACT to Amend the Bracket Schedule in the Sales and Use Tax Law.

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

**R. S., c. 17, § 5, amended.** Section 5 of chapter 17 of the revised statutes 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 hereinafter 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 <del>\$0.24</del> \$0.18, inclusive	No tax
.25 .19 to .74, inclusive	1c
.75 to 1.24, inclusive	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~~ shall 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.'