

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 841**

H. P. 765

House of Representatives, February 17, 1955

Referred to the Committee on Taxation, sent up for concurrence and 750 copies ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Charles of Portland.

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**STATE OF MAINE**

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-FIVE

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**AN ACT Relating to Exemption of Sales Taxes on Certain Items Pertaining  
to the Maine Maritime Academy.**

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

**Sec. 1. R. S., c. 17, § 10, sub-§ IV, amended.** Subsection IV of section 10 of chapter 17 of the revised statutes is hereby amended to read as follows:

**IV. Ships' stores.** Sale of cabin, deck and engine supplies to ships engaged in transporting cargo or passengers for hire in interstate or foreign commerce, not to include fuel and bunkering oil; **sales of uniforms, clothing, books, school and training supplies to all officers, midshipmen, cadets and all students enrolled at the Maine Maritime Academy.**

**Sec. 2. Effective date.** The provisions of this act shall be retroactive to May 3, 1951.