

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 1335**

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H. P. 1138

House of Representatives, March 16, 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 Sales Taxes Upon the Seller on Sales Under  
Twenty-five Cents.**

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

**R. S., c. 17, § 3, amended.** The last paragraph of section 3 of chapter 17 of the revised statutes is hereby amended to read as follows:

'No tax shall be imposed upon such property sold at retail for ~~two~~ **24c** or less, ~~provided the retailer is primarily engaged in making such sales and keeps records satisfactory to the State Tax Assessor or upon the total accumulation of such sales.'~~