

# MAINE STATE LEGISLATURE

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## NINETY - EIGHTH LEGISLATURE

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**Legislative Document**

**No. 116**

S. P. 69

In Senate, January 22, 1957.

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

CHESTER T. WINSLOW, Secretary

Presented by Senator Reed of Aroostook.

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### STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-SEVEN

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

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

**R. S., c. 17, § 2, amended.** The 10th paragraph of section 2 of chapter 17 of the Revised Statutes, as amended by chapter 144 of the public laws of 1955, is hereby further amended by adding before the last sentence thereof, a new sentence, 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 or which are consumed and used directly in agricultural production or in the manufacture of tangible personal property for later sale, but excluding machinery and equipment but shall include the sale of fuel and electricity.’