

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 531**

H. P. 401

House of Representatives, February 6, 1957.

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

HARVEY R. PEASE.

Presented by Mr. Couture of Lewiston.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-SEVEN

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**AN ACT Exempting Packaging Materials Used by Custom Manufacturers  
from Sales Tax.**

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

**R. S., c. 17, § 2, amended.** The last sentence of the 10th paragraph of section 2 of chapter 17 of the Revised Statutes is hereby amended to read as follows:

“Retail sale” or “sale at retail” do not include the sale of containers, boxes, crates, bags, cores, twines, tapes, bindings, wrappings, labels and other packing, packaging and shipping materials when sold to persons for use in packing, packaging or shipping tangible personal property sold by them or upon which they have performed ~~the a service of cleaning, pressing, dyeing, washing, repairing or reconditioning~~ in their regular course of business and which are transferred to the possession of the purchaser of such tangible personal property ~~or the person for whom the service is performed.~~