

MAINE STATE LEGISLATURE

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N I N E T Y - E I G H T H L E G I S L A T U R E

Legislative Document

No. 1447

H. P. 1017

House of Representatives, March 28, 1957

Referred to the Committee on Taxation, sent up for concurrence and 1500 copies ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Caswell of New Sharon.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-SEVEN

AN ACT Providing for a Sales Tax Across the Board.

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

Sec. 1. R. S., c. 17, § 10, repealed and replaced. Section 10 of chapter 17 of the Revised Statutes, as amended by chapters 405 and 477 of the public laws of 1955, is hereby repealed and the following enacted in place thereof:

'Sec. 10. Exemptions. No tax on sales, storage or use shall be collected upon or in connection with:

I. Motor vehicle fuel. Sales of gasoline and motor fuels upon which a tax is now imposed by the State, but the tax payable upon such fuels not used by vehicles on the highway shall be deducted from any refund of the gasoline tax sought by the purchaser.

II. Cigarettes. Sales of cigarettes, subject to other taxes imposed by chapter 16.

III. Sales of liquor. Sales of spirituous or vinous liquors sold in stores operated by the State Liquor Commission.'

Sec. 2. R. S., c. 17, § 38, additional. Chapter 17 of the Revised Statutes, as amended, is hereby further amended by adding thereto a new section to be numbered 38, to read as follows:

'Sec. 38. Aid to municipalities. At the end of each fiscal year, the Treasurer of State shall pro rate the sum of \$3,000,000 to the several municipalities of the State and on the basis of their respective populations according to the last Fed-

eral Census and shall pay to each such municipality its pro rated share. There is hereby annually appropriated from the general fund the sum of \$3,000,000 to carry out the purposes of this section.'

Sec. 3. Effective date. The provisions of this act shall become effective September 1, 1957.