

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

H. P. 320

House of Representatives, February 4, 1959

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

HARVEY R. PEASE, Clerk

Presented by Mr. Cyr of Augusta.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-NINE

AN ACT to Clarify the Sales and Use Tax Law.

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

**Sec. 1. R. S., c. 17, § 6, sub-§ II, amended.** Subsection II of section 6 of chapter 17 of the Revised Statutes is amended to read as follows:

**'II.** Every seller of tangible personal property not maintaining ~~such~~ a place as aforesaid who makes retail sales within this State or who makes delivery of tangible personal property sold at retail outside the state ~~solicits orders by means of salesmen within the State for retail sales~~ for use, storage or other consumption within the State.'

**Sec. 2. R. S., c. 17, § 6, sub-§ IV, amended.** Subsection IV of section 6 of chapter 17 of the Revised Statutes is amended to read as follows:

**'IV.** Every agent, representative, salesman, entrepreneur, solicitor, distributor or independent selling agent, when such person receives compensation by reason of sales of tangible personal property made outside the State by his principal for use, storage or other consumption in the State, **and every salesman within the State of any seller subject to subsection II**, if said principal is not the holder of a valid registration certificate.'

**Sec. 3. R. S., c. 17, § 7, amended.** The first sentence of section 7 of chapter 17 of the Revised Statutes is amended to read as follows:

'When, in the judgment of the **Tax** Assessor, it is necessary or advisable for the collection of sales or use taxes or both, he may ~~accept~~ **require** from a taxpayer a bond written by a surety company qualified to do business in this State and in such amount and upon such condition as the **Tax** Assessor may determine.'

**Sec. 4. R. S., c. 17, § 19, amended.** Section 19 of chapter 17 of the Revised Statutes is amended to read as follows:

**'Sec. 19. Arbitrary assessment.** If any person shall fail to make a report as ~~herein~~ required, the **Tax** Assessor may make an estimate of the taxable liability of such person from any information he may obtain, and according to such estimate so made by him, assess the taxes, interest and penalties due the State from such person, give notice of such assessment to the person and make demand upon him for payment, **but no such assessment can be made after 6 years.**'

**Sec. 5. R. S., c. 17, § 33, amended.** The last sentence of section 33 of chapter 17 of the Revised Statutes is amended to read as follows:

**'Decisions shall be certified forthwith by the clerk of courts to the Tax Assessor.'**