

MAINE STATE LEGISLATURE

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Legislative Document

No. 468

H. P. 321

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. Maxwell of Jay. (By request)

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-NINE

AN ACT Relating to Definition of Retail Sale in Sales and Use Tax Law.

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, which defines the words "retail sale" and "sale at retail", is further amended by adding after the 3rd sentence, a new sentence, as follows :

'The term "retail sale" or "sale at retail" shall also include the production or fabrication of tangible personal property for a consideration for customers who furnish either directly or indirectly the materials used in the production or fabrication work.'