

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 965**

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H. P. 673

House of Representatives, February 25, 1959.

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

HARVEY R. PEASE, Clerk

Presented by Mr. Kellam of Portland.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-NINE

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**AN ACT Taxing Advertising to Provide Educational Scholarships.**

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

**Sec. 1. R. S., c. 17, § 2, amended.** The 10th paragraph of section 2 of chapter 17 of the Revised Statutes, which relates to the definition of "Retail sale" or "sale at retail," as amended by chapter 144 of the public laws of 1955, is further amended by adding after the first sentence a new sentence, as follows :

“Retail sale” or “sale at retail” also means any sale of advertising space by outdoor advertising and by radio and television stations, and by publications regularly issued at average intervals not exceeding 3 months.’

**Sec. 2. R. S., c. 17, § 3-A, additional.** Chapter 17 of the Revised Statutes is amended by adding a new section 3-A, to read as follows :

‘Sec. 3-A. Sales tax on advertising space. On and after September 1, 1959 a tax is also imposed at the rate of 3% on the sales of all advertising space by outdoor advertising and by radio and television stations and by any publication regularly issued at average intervals not exceeding 3 months. The State Tax Assessor shall pay over all receipts collected under this section to the Treasurer of State daily and such receipts shall be credited to the State Scholarship Fund as provided in chapter 41, section 230-A.’

**Sec. 3. R. S., c. 41, § 230-A, additional.** Chapter 41 of the Revised Statutes is amended by adding a new section 230-A, to read as follows :

‘Sec. 230-A. State Scholarship Fund. There is hereby created a State Scholarship Fund to which shall be credited the receipts collected under chap-

ter 17, section 3-A. The State Board of Education shall develop and administer a plan for awarding scholarships to selected Maine students who are eligible to qualify for attendance for the first year at a Maine college and who may be in need of financial assistance with respect to their education costs. The amount available to any such student shall be equal to the tuition charges for one year at the University of Maine and shall be paid directly to the Maine college chosen by the student for his first year of college.'