

# MAINE STATE LEGISLATURE

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

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**Legislative Document**

**No. 1111**

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S. P. 385

In Senate, March 5, 1959

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

CHESTER T. WINSLOW, Secretary

Presented by Senator Hunt of Kennebec.

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### STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-NINE

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#### **AN ACT Relating to Definition of Casual Sales Under Sales Tax Law.**

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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 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 3rd sentence from the end, a new sentence, as follows:

**' "Casual sale" may be held to include rummage sales or public suppers put on by a church, patriotic or charitable organization, not to exceed one public function a week by any such church, patriotic or charitable organization.'**