

## ACTS AND RESOLVES

AS PASSED BY THE

# Ninety-sixth Legislature

OF THE

# STATE OF MAINE

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## PUBLIC LAWS

## OF THE

# STATE OF MAINE

As Passed by the Ninety-sixth Legislature

1953

#### CLARIFICATION OF SALES AND USE TAX LAW

#### PUBLIC LAWS, 1953

127 CHAP. 146

'The holders of such certificates of guaranty capital shall have the same no voting rights as policyholders.'

Effective August 8, 1953

### Chapter 145

#### AN ACT Relating to Disposal of Wild Animals Damaging Motor Vehicles.

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

**R. S., c. 33, § 84-B, additional.** Chapter 33 of the revised statutes, as revised, is hereby amended by adding thereto a new section to be numbered 84-B, to read as follows:

'Sec. 84-B. Disposal of wild animals. The resident owner or driver of every motor vehicle which has been damaged by a protected wild animal or birds shall, within 24 hours thereafter, report the accident to a fish and game warden. The warden shall investigate and, if he finds the damage has been done as alleged, he shall give a certificate to such person entitling such person to the ownership of the carcass.'

Effective August 8, 1953

### Chapter 146

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. 14-A, § 2, amended. The 1st sentence of that part of section 2 of chapter 14-A of the revised statutes, as enacted by section 1 of chapter 250 of the public laws of 1951, which defines "retail sale" or "sale at retail" is hereby amended to read as follows:

"Retail sale" or "sale at retail" means any sale of tangible personal property, in the ordinary course of business, for consumption or use, or for any purpose other than for resale (except resale as a casual sale) in the form of tangible personal property."

Sec. 2. R. S., c. 14-A, § 2, amended. The 3rd sentence of that part of section 2 of chapter 14-A of the revised statutes, as enacted by section 1 of