

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Ninety-sixth Legislature

OF THE

STATE OF MAINE

Published by the Director of Legislative Research in accordance with subsection VI of section 26 of chapter 9 of the Revised Statutes of 1944.

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PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Ninety-sixth Legislature

1953

Chapter 389

AN ACT to Provide a Credit Against the Sales Tax when the Price is not Paid.

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

R. S., c. 14-A, § 12, amended. Section 12 of chapter 14-A of the revised statutes, as enacted by section 1 of chapter 150 of the public laws of 1951, is hereby amended by adding after the 6th sentence thereof a new sentence to read as follows:

'The tax paid on sales represented by accounts found to be worthless and actually charged off, may be credited upon the tax due on subsequent report, but if any such accounts are thereafter collected by the retailer, a tax shall be paid upon the amounts so collected.'

Effective August 8, 1953

Chapter 390

AN ACT to Prevent Multiple Sales or Use Taxes.

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

R. S., c. 14-A, § 10-A, additional. Chapter 14-A of the revised statutes, as enacted by section 1 of chapter 250 of the public laws of 1951, is hereby amended by adding thereto a new section to be numbered 10-A, to read as follows:

'Sec. 10-A. Sales or use taxes paid in other jurisdictions. The use tax provisions of this chapter shall not apply in respect to the use, storage or consumption in this state of tangible personal property purchased at retail sale outside the state where the purchaser has paid a sales or use tax equal to or greater than the amount imposed by this chapter in another taxing jurisdiction, the proof of payment of such tax to be according to rules and regulations made by the assessor. If the amount of tax paid in another taxing jurisdiction is not equal to or greater than the amount of tax imposed by this chapter, then the purchaser shall pay to the assessor an amount sufficient to make the tax paid in the other taxing jurisdiction and in this state equal to the amount imposed by this chapter.'

Director's note: Reallocated to be section 10-B.

Effective August 8, 1953