MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

Ninety-seventh Legislature

OF THE

STATE OF MAINE

Published by the Director of Legislative Research in accordance with subsection VI of section 27 of chapter 10 of the Revised Statutes of 1954.

KENNEBEC JOURNAL AUGUSTA, MAINE 1955

PUBLIC LAWS

OF THE

STATE OF MAINE

As Passed by the Ninety-seventh Legislature

1955

CHAP. 330

Chapter 329

AN ACT Relating to Preservation of Briefs in Law Court Cases.

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

R. S., c. 103, § 13-A, additional. Chapter 103 of the revised statutes is hereby amended by adding thereto a new section to be numbered 13-A, to read as follows:

'Sec. 13-A. Preservation of briefs in law court cases. The clerk of the Supreme Judicial Court shall preserve 3 complete sets of briefs filed in all cases in the Supreme Judicial Court sitting as a law court. Under the direction of the Chief Justice these briefs shall be delivered to a qualified person for arrangement in a readily accessible order and shall be delivered to a bindery designated by the Chief Justice for binding in convenient size and proper labelling; one set shall thereupon be delivered to the law libraries respectively of Cumberland, Kennebec and Penobscot counties for preservation and reference. The expense of binding and transportation shall be paid by the State from the appropriation for expenses of the Supreme Judicial Court.'

Effective August 20, 1955

Chapter 330

AN ACT to Amend the Bracket Schedule in the Sales and Use Tax Law.

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

R. S., c. 17, § 5, amended. Section 5 of chapter 17 of the revised statutes is hereby amended to read as follows:

'Sec. 5. Adding tax to sale price. Every retailer shall add the sales tax imposed by this chapter, or the average equivalent of said tax, to his sale price, except as hereinafter provided, and when added the tax shall constitute a part of the price, shall be a debt of the purchaser to the retailer until paid and shall be recoverable at law in the same manner as the purchase price. When the sale price shall involve a fraction of a dollar, the tax shall be added to the sale price upon the following schedules:

Amount of Sale Price

Amount of Tax

\$0.01 to \$0.23 \$0.18, inclusive

No tax

.25 .19 to .74, inclusive

ΙC

.75 to 1.24, inclusive

2C

Add Ic tax plus the above rate for each 50c or fraction thereof exceeding \$1.24.