

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

ACTS AND RESOLVES

AS PASSED BY THE

Ninety-eighth 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

1957

PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the Ninety-eighth Legislature

1957

IV. It appears to be in the best interests of the State to acquire real estate or to have estimates, plans or specifications prepared for a project in advance of the date on which funds may be made available therefor by the Legislature, except that with respect to allocations from the construction reserve fund, no allocations shall be made for the purpose of acquiring real estate in any municipality until such time as the acquisition has been approved by the governing body of that municipality;

V. It appears to be necessary and in the best interests of the State to proceed with the construction of, or the purchase of equipment for, a project for which funds were not otherwise made available by the Legislature.

Any allocation of funds made by the Governor and Council under the provisions of this section shall constitute a continuous carrying account for the purposes designated by the Governor and Council. The State Controller is authorized to carry forward all such allocations to the succeeding fiscal year, provided work shall have begun by the letting of a contract or contracts or by actually starting the work during the year in which the allocation was made. Any balance remaining after the completion of the object of the allocation shall revert to the construction reserve fund.'

Effective August 28, 1957

Chapter 402

AN ACT Increasing Sales Tax.

Emergency preamble. Whereas, the essential needs of State Government require that additional revenue be raised by this Legislature; and

Whereas, the revenue to be collected under the provisions of this act may not be sufficient to provide for said needs during the next fiscal biennium unless the tax is imposed on retail sales made on and after the date of the beginning of the next fiscal year, namely, July 1, 1957; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution, and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now therefore,

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

Sec. 1. R. S., c. 17, § 3, amended. The 1st sentence of section 3 of chapter 17 of the Revised Statutes is hereby amended to read as follows:

'A tax is imposed at the rate of ~~2%~~ 3% on the value of all tangible personal property, sold at retail in this State on and after July 1, 1957, measured by the sale price, except as in this chapter provided.'

Sec. 2. R. S., c. 17, § 4, amended. The 1st sentence of section 4 of chapter 17 of the Revised Statutes is hereby amended to read as follows:

'A tax is imposed on the storage, use or other consumption in this State of tangible personal property, purchased at retail sale on and after July 1, 1957, at the rate of ~~2%~~ 3% of the sale price.'

Sec. 3. R. S., c. 17, § 5, amended. Section 5 of chapter 17 of the Revised Statutes, as amended by chapter 330 of the public laws of 1955, is hereby further 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 otherwise 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 \$0.18 \$0.14, inclusive	No tax	0c
.19 .15 to .74 .39, inclusive		1c
.75 .40 to 1.24 .74, inclusive		2c
.75 to .99, inclusive		3c'

~~Add 1c tax plus the above rate for each 50c or fraction thereof exceeding \$1.24.~~

When the sale price exceeds 99c, the tax to be added to the price shall be 3c for each whole dollar, plus the amount indicated above for each fractional part of a dollar.

When several articles are purchased together and at the same time, the tax shall be computed on the total amount of the several items.

Breakage under this section shall be retained by the retailer as compensation for the collection.'

Sec. 4. R. S., c. 17, § 10, sub-§ VII, amended. Subsection VII of section 10 of chapter 17 of the Revised Statutes is hereby amended to read as follows:

'VII. Seed, feed, fertilizer and bait. Sales of seed, feed, hormones, ~~and~~ fertilizer, pesticides, insecticides, fungicides, weed killers, defoliant, litter, and medicines used in agricultural production and sales of bait to commercial fishermen.'

Sec. 5. Effective date. Sales made after June 30, 1957, pursuant to contracts entered into prior thereto, shall be subject to the tax imposed by this act.

Emergency clause. In view of the emergency cited in the preamble, this act shall take effect when approved.