

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

One Hundredth Legislature

OF THE

STATE OF MAINE

Published by the Director of Legislative Research in accordance with
the Revised Statutes of 1954, Chapter 10, Section 27, Subsection VI.

KENNEBEC JOURNAL

AUGUSTA, MAINE

1961

PUBLIC LAWS
OF THE
STATE OF MAINE

As Passed by the One Hundredth Legislature

1961

Chapter 58

AN ACT Relating to the Tax on Interim Rental of Property Purchased for Resale.

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

R. S., c. 17, § 4-B, additional. Chapter 17 of the Revised Statutes is amended by adding a new section to be numbered 4-B, to read as follows:

'Sec. 4-B. Tax on interim rental of property purchased for resale. Every person making a purchase for resale or use in this State and other than at casual sale of any article of tangible personal property as to which no sales tax has been paid pursuant to this chapter and renting it to another in this State shall be liable for a use tax thereon as provided in section 4 based on the purchase price thereof unless such renting is while holding it for resale and unless within 30 days after first so renting it he certifies in writing to the Tax Assessor on a form prescribed and furnished by the Tax Assessor that such article was purchased by him for resale. A tax is imposed at the same rate as that provided in the case of sales taxes by section 3 upon all rentals received by such person for use of the article covered by such certification; and if such person thereafter makes any use of, or disposes of, such article other than by renting it to others or by making a sale thereof which is subject to a sales tax or by holding it for such sale, he shall be liable for a use tax thereon as provided in section 4 based on the purchase price paid therefor by him less the aggregate amount of tax paid pursuant to this section on the rentals thereof. The tax on rentals imposed by this section shall be subject to the provisions of section 5 and all other pertinent provisions of this chapter and for the purposes thereof shall be treated the same as the sales tax imposed by section 3 with the rentor deemed to be the retailer, the rentals deemed to be the sale price, and the rentee deemed to be the purchaser and consumer. Any certification under this section shall cover one article only with its attachments and accompanying accessories, if any. The term "renting" as used in this section shall include renting, letting, leasing and chartering and the term "rentals" as used in this section shall include any receipts derived from the use of any such article covered by any such certification.'

Effective September 16, 1961

Chapter 59

AN ACT Relating to Poll Taxes.

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

Sec. 1. R. S., c. 91-A, § 2, amended. The first sentence of section 2 of chapter 91-A of the Revised Statutes, as enacted by section 1 of chapter 399 of the public laws of 1955, is amended to read as follows:

'A poll tax of \$3 shall be assessed upon every male resident of the State ~~above the age of 21 years~~ between the ages of 21 and 70 years, whether a citizen of the United States or an alien, in the place where he resides on the first day of each April, unless he is exempted therefrom by ~~the provisions of this chapter.~~'