

# MAINE STATE LEGISLATURE

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# ACTS AND RESOLVES

AS PASSED BY THE

## One Hundred and First 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.

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The Knowlton and McLeary Company  
Farmington, Maine  
1963

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PUBLIC LAWS  
OF THE  
STATE OF MAINE

As Passed by the One Hundred and First Legislature

1963

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## Chapter 359

### AN ACT Relating to Exempting from Property Tax Pleasure Boats in the State for Storage.

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

**R. S., c. 91-A, § 10, sub-§ V, ¶ I, amended.** Paragraph I of subsection V of section 10 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:

**I.** Pleasure vessels and boats in the State on the first day of each April whose owners reside out of the State, and which are left in this State temporarily by the owners for the purposes of repair or storage and for a consideration.

Effective September 21, 1963

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## Chapter 360

### 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 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, 1963; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine, 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 first sentence of section 3 of chapter 17 of the Revised Statutes, as last amended by section 7 of chapter 227 of the public laws of 1961, is further amended to read as follows:

'A tax is imposed at the rate of ~~3%~~ 4% on the value of all tangible personal property, sold at retail in this State on and after July 1, 1963 and upon the rental charged for living quarters in hotels, rooming houses, tourist or trailer camps, measured by the sale price, except as in this chapter provided.'

**Sec. 2. R. S., c. 17, § 4, amended.** The first sentence of section 4 of chapter 17 of the Revised Statutes, as amended by section 2 of chapter 402 of the public laws of 1957, is further 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~~ 1963, at the rate of ~~3%~~ 4% of the sale price.'

**Sec. 3. R. S., c. 17, § 5, amended.** Section 5 of chapter 17 of the Revised Statutes, as last amended by section 3 of chapter 402 of the public laws of 1957, is 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 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 <del>\$0.14</del> \$0.10, inclusive	0c
<del>.15</del> .11 to <del>.39</del> .25, inclusive	1c
<del>.40</del> .26 to <del>.74</del> .50, inclusive	2c
<del>.75</del> .51 to .99 .75, inclusive	3c
.76 to .99, inclusive	4c

When the sale price exceeds 99c, the tax to be added to the price shall be ~~3c~~ 4c 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. Effective date.** Sales and use tax liability accruing after June 30, 1963 shall be computed on the basis of the rates imposed by this act. Retail sales and purchases made after June 30, 1963, including retail sales and purchases made pursuant to contracts entered into prior thereto, shall be subject to the taxes imposed by this act.

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