

MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

One Hundred and Third Legislature

OF THE

STATE OF MAINE

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the Revised Statutes of 1964, Title 3, Section 164, Subsection 6.

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AS PASSED BY THE
One Hundred and Third Legislature
1967

or the fish in such pond, or pheasants, quail or Chukar partridge found on such commercial shooting area, shall be punished by a fine of not more than \$100 and by imprisonment for not more than 90 days.

Effective October 7, 1967

Chapter 87

AN ACT Relating to Part-time Liquor Licenses for Class A Restaurants.

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

R. S., T. 28, § 2, sub-§ 18, amended. The 3rd sentence of subsection 18 of section 2 of Title 28 of the Revised Statutes is amended to read as follows:

Part-time licensees must do a minimum of \$30,000 business in sale or service of food to the public on their premises as a requirement for a part-time license not in excess of 6 consecutive months, and \$20,000 business in sale or service of food to the public on their premises as a requirement for a part-time license not in excess of 3 consecutive months.

Effective October 7, 1967

Chapter 88

AN ACT Relating to Refund of Sales Tax on Goods Removed from State.

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

R. S., T. 36, § 2012, amended. Section 2012 of Title 36 of the Revised Statutes is amended to read as follows:

§ 2012. Refund of sales tax on goods removed from State

When a business which operates from fixed locations within and without this State purchases supplies and equipment in this State, places them in inventory in this State, and subsequently withdraws them from inventory either for use at a location of the business in another state taxing jurisdiction or for fabrication, attachment or incorporation into other tangible personal property for use at a location of the business in another taxing jurisdiction, without having made use other than storage or such fabrication, attachment or incorporation within this State, it may request a refund of Maine sales tax paid at the time of purchase, provided it maintains inventory records by which the acquisition and disposition of such supplies and equipment purchased can be traced. No refund shall be made where the state taxing jurisdiction to which the supplies and equipment are removed levies a sales or use tax. Such refunds must be requested in accordance with section 2011.

Effective October 7, 1967