

# MAINE STATE LEGISLATURE

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ACTS AND RESOLVES

AS PASSED BY THE

One Hundred and Fifth Legislature

OF THE

STATE OF MAINE

Published by the Director of Legislative Research in accordance with  
the Revised Statutes of 1964, Title 3 Section 164, Subsection 6.

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THE KNOWLTON AND MCLEARY COMPANY  
FARMINGTON, MAINE  
1971

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PUBLIC LAWS  
OF THE  
STATE OF MAINE  
AS PASSED BY THE  
One Hundred and Fifth Legislature  
1971

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**Sec. 3. R. S., T. 36, § 2683, amended.** The last paragraph of section 2683 of Title 36 of the Revised Statutes is repealed.

**Sec. 4. Appropriation.** There is appropriated from the General Fund the sum of \$6,600,000 to the Local Government Fund to accomplish the purposes of this Act. The breakdown shall be as follows:

	1971-72	1972-73
LOCAL GOVERNMENT FUND		
All Other	\$2,900,000	\$3,700,000

There is also appropriated from the Unappropriated Surplus of the General Fund the sum of \$1,152,000 for the fiscal year June 30, 1972 to accomplish the purposes of this Act.

The treasurer shall credit the above appropriations to the Local Government Fund as follows:

1971-72	\$2,900,000 from the General Fund, June 30, 1972
1972-73	1,161,000 from the General Fund, December 31, 1972
	2,539,000 from the General Fund, June 30, 1973
	1,152,000 from the General Fund Surplus, December 31, 1972

Effective September 23, 1971

## Chapter 479

### AN ACT Relating to Clarifying the Sales Tax Law as It Relates to Gratuities and Service Charges in Eating Establishments.

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

**R. S., T. 36, § 1752, sub-§ 14, amended.** The 3rd sentence of subsection 14 of section 1752 of Title 36 of the Revised Statutes is amended to read as follows:

“Sale price” shall not include allowances in cash or by credit made upon the return of merchandise pursuant to warranty, or the price of property returned by customers when the full price thereof is refunded either in cash or by credit, nor shall “sale price” include the price received for labor or services used in installing or applying or repairing the property sold, if separately charged or stated nor shall “sale price” include an amount charged or collected, in lieu of a gratuity or tip, as a specifically stated service charge, when said amount is to be disbursed by a hotel, motel, restaurant or other eating establishment to its employees as wages, nor shall a sales tax be charged or collected on the value in money of meals and all lodging provided to employees at their place of employment when the amount of said value in money is allowed as a credit towards the wages of said employees.

Effective September 23, 1971