

# MAINE STATE LEGISLATURE

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LAWS  
OF THE  
STATE OF MAINE  
AS PASSED BY THE  
One Hundred and Sixth Legislature  
1ST SPECIAL SESSION  
JANUARY 2, 1974 TO MARCH 29, 1974  
AND BY THE  
One Hundred and Seventh Legislature  
REGULAR SESSION  
JANUARY 1, 1975 TO JULY 2, 1975

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  
1975

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PUBLIC LAWS  
OF THE  
STATE OF MAINE

AS PASSED BY THE  
One Hundred and Seventh Legislature

1975

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mission shall file in the Superior Court a civil action seeking such relief as is appropriate, including temporary restraining orders.

Effective October 1, 1975

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## CHAPTER 359

### AN ACT Relating to Definition of Retail Sale under Sales and Use Tax Law.

**Emergency preamble.** Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, tangible personal property which is consumed or destroyed or loses its identity in the manufacture of tangible property for later sale is exempt from the sales tax; and

Whereas, electricity used in the electrolytic manufacturing process and which loses its identity in the manufacture of tangible property is not exempt from the sales tax; and

Whereas, the imposition of the sales tax upon electricity used in the electrolytic process is discriminatory and burdensome to industry and the consumer; 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:*

36 MRSA § 1752, sub-§ 11, 5th sentence, is amended to read:

“Retail sale” and “sale at retail” do not include the sale of tangible personal property which becomes an ingredient or component part of, or which is consumed or destroyed or loses its identity in the manufacture of, tangible personal property for later sale but shall include fuel and electricity but shall not include electricity separately metered and consumed in any electrolytic process for the manufacture of tangible personal property for later sale.

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

Effective May 27, 1975

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## CHAPTER 360

### AN ACT Concerning Publication and Public Inspection of Executive Orders.

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

1 MRSA c. 13, sub-c. IV is enacted to read: