

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE
ONE HUNDRED AND SEVENTEENTH LEGISLATURE

FIRST REGULAR SESSION
December 7, 1994 to June 30, 1995

THE GENERAL EFFECTIVE DATE FOR
FIRST REGULAR SESSION
NON-EMERGENCY LAWS IS
SEPTEMBER 29, 1995

PUBLISHED BY THE REVISOR OF STATUTES
IN ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,
TITLE 3, SECTION 163-A, SUBSECTION 4

J.S. McCarthy Company
Augusta, Maine
1995

(2) Vehicles and camp trailers as defined in section 1481 not subject to an excise tax.

Sec. 2. Application. This Act applies to property tax years beginning on or after April 1, 1997.

See title page for effective date.

CHAPTER 477

H.P. 486 - L.D. 667

An Act to Permit the Equitable Taxation of Leased Equipment

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

Sec. 1. 36 MRSA §1752, sub-§18-A, as amended by PL 1985, c. 819, Pt. C, §§6 and 7, is further amended to read:

18-A. Telephone or telegraph service. "Telephone or telegraph service" means all telecommunications or telegraph service, including installation or use of telecommunication or telegraphic equipment, but not including telecommunications or telegraph service originating or terminating outside this State. "Telecommunications and telegraphic equipment" means any 2-way interactive communications device, system or process for transmitting or receiving electromagnetic signals and capable of exchanging audio, data base or textual information. Until January 1, 1988, telecommunications service includes access services provided by a local exchange carrier to an interstate or intrastate interexchange carrier. Notwithstanding subsection 11, a sale of access services ~~shall be~~ is considered a retail sale. Beginning January 1, 1988, unless extended by the Legislature, telecommunications service ~~shall~~ does not include those access services. "Telephone or telegraph service" does not include directory advertising service. This subsection applies to leases entered into prior to October 1, 1996.

Sec. 2. 36 MRSA §1752, sub-§18-B is enacted to read:

18-B. Telephone or telegraph service. "Telephone or telegraph service" means all telecommunications or telegraph service, including installation of telecommunication or telegraphic equipment, but not including telecommunications or telegraph service originating or terminating outside this State. "Telecommunications and telegraph equipment" means any 2-way interactive communications device, system or process for transmitting or receiving electromagnetic signals and capable of exchanging audio, data base or textual information. "Telecommunications and telegraph equipment" does not

include computers, except those components of a computer used primarily and directly as a 2-way interactive communications device capable of exchanging audio, data base or textual information. Notwithstanding subsection 11, a sale of access services is considered a retail sale. Beginning January 1, 1988, unless extended by the Legislature, "telecommunications service" does not include those access services. "Telephone or telegraph service" does not include directory advertising service. This subsection applies to leases entered into on or after October 1, 1996.

See title page for effective date.

CHAPTER 478

H.P. 390 - L.D. 525

An Act to Amend the Sales Tax Exemption for Emergency Shelter and Feeding Organizations

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

Sec. 1. 36 MRSA §1760, sub-§47, as enacted by PL 1983, c. 855, §7, is amended to read:

47. Emergency shelter and feeding organizations. ~~Sales of household and sanitary supplies to incorporated nonprofit organizations which that~~ provide free temporary emergency shelter or food for underprivileged individuals in this State-;

Sec. 2. Effective date. This Act takes effect October 1, 1996.

Effective October 1, 1996.

CHAPTER 479

H.P. 479 - L.D. 660

An Act to Amend the Law Governing Real Estate Transfer Taxes Applicable to the Maine Turnpike Authority

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

Sec. 1. 36 MRSA §4641-C, sub-§1, as amended by PL 1993, c. 647, §1, is further amended to read:

1. Deeds to government property. Deeds to property transferred to or by the United States, the State of Maine or any of their instrumentalities,