

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from electronic originals
(may include minor formatting differences from printed original)

LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND NINETEENTH LEGISLATURE

FIRST REGULAR SESSION
December 2, 1998 to June 19, 1999

THE GENERAL EFFECTIVE DATE FOR
FIRST REGULAR SESSION
NON-EMERGENCY LAWS IS
SEPTEMBER 18, 1999

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
1999

Personal Services	\$350,362
All Other	42,000
<hr/>	
Total	\$392,362

Provides funds from the Fund for a Healthy Maine for 10 additional positions to provide additional support to the Auditing, Contracting and Licensing Center.

DEPARTMENT OF HUMAN SERVICES

TOTAL \$6,110,000

Sec. C-4. Contingent effective date. This Part takes effect July 1, 2000 only if sufficient funds are available in the Fund for a Healthy Maine.

See title page for effective date, unless otherwise indicated.

CHAPTER 516

H.P. 252 - L.D. 356

An Act Relating to the Sales Tax Treatment of Certain Rentals and Leases

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

Sec. 1. 36 MRSA §1752, sub-§3-D is enacted to read:

3-D. Furniture. "Furniture" means the following movable items that are intended to make a room or establishment useful for human habitation.

A. "Furniture" includes:

- (1) Living room furniture, including, but not limited to, sofas, love seats, loungers, recliners, chairs, end tables, coffee tables, curio cabinets, home entertainment centers, book shelves and floor and table lamps;
- (2) Bedroom furniture, including, but not limited to, headboards, footboards, bed frames, mattresses, box springs, dressers, chests of drawers, mirrors, armoires, nightstands, bunk beds, roll-away beds and chests;
- (3) Baby furniture, including, but not limited to, cribs, dressers and changing tables;

(4) Dining room furniture, including, but not limited to, tables, chairs, dinette sets, hutches and dry sinks;

(5) Patio and outdoor furniture, including, but not limited to, tables, chairs, umbrellas, porch swings and gliders;

(6) Office furniture including, but not limited to, desks, chairs, tables, workstations, movable partitions, shelving, file cabinets, coat racks and couches; and

(7) Home electronic devices including home appliances, home computers, televisions, stereos and radios.

B. "Furniture" does not include:

(1) Items that are affixed to real property such as sinks, toilets, built-in cabinets or light fixtures; or

(2) Furnishings such as carpeting, artwork, draperies or blinds.

Sec. 2. 36 MRSA §1752, sub-§11, ¶B, as repealed and replaced by PL 1995, c. 281, §12 and affected by §42, is amended to read:

B. "Retail sale" does not include:

- (1) Any casual sale;
- (2) Any sale by a personal representative in the settlement of an estate, unless the sale is made through a retailer, or unless the sale is made in the continuation or operation of a business;
- (3) The sale, to a person engaged in the business of renting automobiles, of automobiles, integral parts of automobiles or accessories to automobiles, for rental or for use in an automobile rented on a short-term basis;
- (4) The sale, to a person engaged in the business of renting audio or video tapes and audio or video equipment, of audio or video tapes or audio or video equipment for rental; ~~or~~
- (5) The sale, to a person engaged in the business of renting or leasing automobiles, of automobiles for rental or lease for one year or more-; or
- (6) The sale, to a person engaged in the business of renting furniture, of furniture for rental.

Sec. 3. 36 MRSA §1752, sub-§17-A, ¶G, as amended by PL 1993, c. 701, §4, is further amended to read:

G. Rental of audio and video tapes and audio and video equipment; ~~and~~

Sec. 4. 36 MRSA §1752, sub-§17-A, ¶H, as amended by PL 1995, c. 281, §14 and affected by §42, is further amended to read:

H. Rental or lease of an automobile-; and

Sec. 5. 36 MRSA §1752, sub-§17-A, ¶I is enacted to read:

I. Rental of furniture.

Sec. 6. 36 MRSA §1760, sub-§31, as amended by PL 1989, c. 501, Pt. V, §§4 and 5, is repealed and the following enacted in its place:

31. Machinery and equipment. Sales of machinery and equipment:

A. For use by the purchaser directly and primarily in either the production of tangible personal property intended to be sold or leased ultimately for final use or consumption, or in the production of tangible personal property pursuant to a contract with the United States Government or any agency thereof. This exemption applies even if the purchaser sells the machinery or equipment and leases it back in a sale and leaseback transaction. This exemption also applies whether the purchaser agrees before or after the purchase of the machinery or equipment to enter into the sale and leaseback transaction and whether the purchaser's use of the machinery or equipment in production commences before or after the sale and leaseback transaction occurs; and

B. To a bank, leasing company or other person as part of a sale and leaseback transaction, by a person that uses the machinery or equipment as described in paragraph A, whether the original purchaser's use of the machinery or equipment in production commences before or after the sale and leaseback transaction occurs.

Sec. 7. Application. The portions of this Act relating to the rental of furniture and audio equipment apply to rental-purchase agreements, as defined by the Maine Revised Statutes, Title 9-A, section 11-105, subsection 7, entered into on or after October 1, 1999. Those portions do not apply to rental-purchase agreements entered into before October 1, 1999.

See title page for effective date.

CHAPTER 517

S.P. 116 - L.D. 313

An Act to Allow Honorably Discharged Veterans to Be Buried in the Veterans' Memorial Cemetery

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

Sec. 1. 37-B MRSA §504, sub-§4, ¶A-1, as repealed and replaced by PL 1993, c. 680, Pt. A, §33, is amended to read:

A-1. As used in this subsection, unless the context indicates otherwise, the following terms have the following meanings.

(1) "Eligible dependent" means the wife, husband, surviving spouse, unmarried minor child, unmarried dependent child enrolled in secondary school or unmarried adult child who became incapable of self-support before reaching 18 years of age on account of mental or physical defects.

(2) "Eligible veteran" means any person who:

(a) ~~Served on active duty in the United States Armed Forces during any federally recognized period of conflict, served on active duty in the United States Armed Forces at any time during the period December 22, 1961 to August 5, 1964 or was eligible for an Armed Forces Expeditionary Medal or campaign medal, and~~ who:

(i) If discharged, received an honorable discharge or a general discharge under honorable conditions, provided that the discharge was not upgraded through a program of general amnesty; and

(ii) Was a resident of the State at the time of entering military service, death or the death of an eligible dependent; or

(b) Served in the Maine National Guard and died as a result of injury, disease or illness sustained while serving on state active duty as provided in chapter 3, subchapter III; ~~or~~ .