

125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 234

H.P. 187

House of Representatives, February 1, 2011

An Act To Provide a Sales Tax Exemption to Commercial Horticulturists

Reference to the Committee on Taxation suggested and ordered printed.

HEATHER J.R. PRIEST Clerk

Presented by Representative HARVELL of Farmington. Cosponsored by Senator SAVIELLO of Franklin and Representatives: BLACK of Wilton, BURNS of Whiting.

2	Sec. 1. 36 MRSA §1752, sub-§1-I is enacted to read:
3 4 5 6 7	1-I. Commercial agricultural production. "Commercial agricultural production" means the commercial production of crops for human or animal consumption, including the commercial production of sod, the commercial production of greenhouse or nursery products, the commercial production of seed to be used primarily to raise crops for nourishment of humans and animals and the commercial production of livestock.
8 9	Sec. 2. 36 MRSA §1760, sub-§7-B, as amended by PL 2009, c. 422, §1, is further amended to read:
10 11 12 13 14	7-B. Products used in commercial agricultural and silvicultural crop production. Sales of seed, fertilizers, defoliants and pesticides, including, but not limited to, rodenticides, insecticides, fungicides and weed killers, for use in the commercial agricultural production of an agricultural or the commercial production of a silvicultural crop.
15	SUMMARY
16 17	This bill makes the following changes to the sales and use tax law with respect to commercial agriculture:
18 19	1. It enacts a definition of "commercial agricultural production" and specifies that it includes greenhouse and nursery products; and
20 21	2. It specifies that the sales tax exemption contained in current law applies to products used in commercial agricultural production.

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

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