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An Act To Exempt Cleaning Products for Milking Machines from the Sales Tax

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

Sec. 1. 36 MRSA §1760, sub-§7-C, as enacted by PL 2005, c. 12, Pt. GGG, §2, is amended to read:

7-C. Products used in animal agriculture. Sales of breeding stock, semen, embryos, feed, hormones, antibiotics, medicine, pesticides and litter for use in animal agricultural production, including products used to clean milking machines. Animal agricultural production includes the raising and keeping of equines.

Sec. 2. Application. This Act applies to sales of products used to clean milking machines made on or after October 1, 2009.

SUMMARY

This bill extends the exemption from the sales and use tax for products used in animal agriculture to products used to clean milking machines.