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An Act To Provide a Sales Tax Exemption to Commercial Horticulturists

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

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

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.

Sec. 2. 36 MRSA §1760, sub-§7-B, as amended by PL 2009, c. 422, §1, is further amended to read:

7-B. Products used in commercial agricultural and silvicultural crop production.

Sales of seed, fertilizers, defoliant 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.

SUMMARY

This bill makes the following changes to the sales and use tax law with respect to commercial agriculture:

1. It enacts a definition of "commercial agricultural production" and specifies that it includes greenhouse and nursery products; and
2. It specifies that the sales tax exemption contained in current law applies to products used in commercial agricultural production.