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An Act To Exempt from the Sales Tax Water Used in Agricultural Production

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

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

7-B. Products used in commercial agricultural crop production. Sales of water, seed, fertilizers, defoliants and pesticides, including, but not limited to, rodenticides, insecticides, fungicides and weed killers, for use in the commercial production of an agricultural crop.

Sec. 2. Effective date. This Act takes effect October 1, 2007.

SUMMARY

This bill adds water to the current sales tax exemption for products used in commercial agricultural crop production.