

JEREMIAH M. FERGUSON

v.

MAINE REVENUE SERVICES

Submitted on Briefs November 1, 2007

Decided November 6, 2007

Panel: SAUFLEY, C.J., and CLIFFORD, ALEXANDER, LEVY, SILVER, and
MEAD, JJ.

MEMORANDUM OF DECISION

Jeremiah M. Ferguson appeals from a judgment entered in the Superior Court (Androscoggin County, *Gorman, J.*) dismissing, with prejudice, his M.R. Civ. P. 80C petition for review pursuant to the doctrines of res judicata and collateral estoppel. Because 36 M.R.S. § 1765 (2006) does not entitle Ferguson to a refund of a portion of the sales tax paid upon purchase of a chainsaw, the court's judgment and the action of the Maine Revenue Services was appropriate.

The entry is:

Judgment affirmed.

For the appellant:

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