

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 11

H.P. 11

House of Representatives, January 4, 2001

**An Act to Exempt Clothing and Wearing Apparel from the State Sales
Tax.**

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland

MILLICENT M. MacFARLAND, Clerk

Presented by Representative ANNIS of Dover-Foxcroft.
Cosponsored by Representatives: DUPREY of Hampden, TOBIN of Dexter.

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

4 **Sec. 1. 36 MRSA §1760, sub-§84** is enacted to read:

6 **84. Clothing.** Sales of clothing having a taxable value of
8 less than \$75 per item. For the purposes of this subsection,
"clothing" includes any article of wearing apparel, including
footwear, intended to be worn on or about the human body.

10 **SUMMARY**

12 This bill exempts clothing having a taxable value of less
14 than \$75 per item from the state sales tax.