

# MAINE STATE LEGISLATURE

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# 122nd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2005

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Legislative Document

No. 81

S.P. 24

In Senate, January 11, 2005

### An Act To Establish a Limited Sales-tax-free Shopping Week

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator WOODCOCK of Franklin.  
Cosponsored by Representative BOWLES of Sanford and  
Senators: COURTNEY of York, NASS of York, ROSEN of Hancock.

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

4 **Sec. 1. 36 MRSA §1760, sub-§88** is enacted to read:

6 **88. Books, clothing and school supplies during 3rd week of August.** Sales during the 3rd full calendar week in August of:

8 A. The following items having a taxable value of \$50 or  
10 less: books, clothing, wallets or bags, including handbags,  
12 backpacks, fanny packs and diaper bags, but excluding  
14 briefcases, suitcases and other garment bags; and

16 B. School supplies having a taxable value of \$10 or less.  
18 For purposes of this paragraph, "school supplies" means  
20 pens, pencils, erasers, crayons, notebooks, notebook paper,  
22 legal pads, composition books, poster paper, scissors,  
24 cellophane tape, glue or paste, rulers, computer disks,  
26 protractors, compasses and calculators.

28 **Sec. 2. Rules.** The Department of Administrative and Financial  
30 Services, Bureau of Revenue Services shall adopt routine  
32 technical rules pursuant to the Maine Revised Statutes, Title 5,  
chapter 375, subchapter 2-A to carry out the provisions of this  
Act.

## SUMMARY

This bill, modeled on Florida law, enacts a sales tax  
exemption during the 3rd week of August for sales of books and  
clothing valued at \$50 or less and school supplies valued at \$10  
or less.