

# ONE HUNDRED AND SECOND LEGISLATURE

### Legislative Document

#### No. 1398

H. P. 1028 Received by unanimous consent. Referred to the Committee on Taxation. Ordered printed and sent up for concurrence.

Presented by Mr. Cottrell of Portland.

JEROME G. PLANTE, Clerk

## STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED SIXTY-FIVE

# AN ACT Exempting Textbooks Used in Schools of Higher Education from Sales Tax.

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

**R. S., T. 36, § 1760, sub-§ 13-A, additional.** Section 1760 of Title 36 of the Revised Statutes is amended by adding a new subsection 13-A, to read as follows:

'13-A. Textbooks. Sales of textbooks used in post-secondary educational schools, as defined in subsection 16.'