

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

---

---

# ONE HUNDRED AND THIRD LEGISLATURE

---

---

**Legislative Document**

**No. 534**

---

---

H. P. 387 House of Representatives, February 1, 1967  
Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

BERTHA W. JOHNSON, Clerk

Presented by Mr. Drummond of Sidney.

---

---

## STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-SEVEN

---

---

### **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:

**Sec. 1. R. S., T. 36, § 1752, sub-§ 18-B, additional.** Section 1752 of Title 36 of the Revised Statutes, as amended, is further amended by adding a new subsection 18-B, to read as follows:

**18-B. Textbook.** "Textbook" means a book prepared, published, advertised and sold solely as a text for schools as defined in section 1760, subsection 16; and shall not include any book prepared, published, advertised or sold for general circulation, or any other publication, even though used as a text for schools.

**Sec. 2. R. S., T. 36, § 1760, sub-§ 13-A, additional.** Section 1760 of Title 36 of the Revised Statutes, as amended by chapter 257 of the public laws of 1965, is further 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.

### STATEMENT OF FACTS

It is estimated that this Act will result in a loss of revenue for the State of approximately \$10,000 per year.