

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 410

H. P. 310

House of Representatives, January 27, 1971

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

BERTHA W. JOHNSON, Clerk

Presented by Mr. Hayes of Windsor by request.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-ONE

AN ACT Exempting Clothing for Children Under Sixteen from the Sales Tax.

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

R. S., T. 36, § 1760, sub-§ 3-A, additional. Section 1760 of Title 36 of the Revised Statutes, as amended, is further amended by adding a new subsection 3-A to read as follows:

3-A. Children's clothing. Sales of clothing for children under 16 years of age.

FISCAL NOTE

It is estimated that the loss of revenue for the fiscal year ending June 30, 1972 will approximate \$2,600,000 and for the fiscal year ending June 30, 1973 will approximate \$2,700,000.

STATEMENT OF FACT

The purpose of this bill is to exempt from the sales tax clothing for children under 16 years of age.