

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SIXTH LEGISLATURE

Legislative Document

No. 21

H. P. 21

Office of the Clerk of the House
Filed December 5, 1972 under Joint Rule 6 by Mr. Jalbert of Lewiston.
To be printed and delivered to the House of Representatives of the 106th
Legislature.

BERTHA W. JOHNSON, Clerk

Presented by Mr. Jalbert of Lewiston.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-THREE

AN ACT Exempting Clothing from the Sales Tax.

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

Sec. 1. 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. Clothing. Sales of articles of clothing, including footwear, intended to be worn or carried on or about the human body up to \$175 of the sales price on any article of clothing. For the purposes of this subsection clothing or footwear shall not include special clothing or footwear primarily designed for athletic activity or protective use and which is not normally worn except when so used.

Sec. 2. Effective date. This Act shall become effective October 1, 1973.

FISCAL NOTE

It is estimated that there will be a loss of revenue in the amount of \$10,000,000 for a full year.

STATEMENT OF FACT

The purpose of this bill is reflected in the title.