

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

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**Legislative Document**

**No. 1563**

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H. P. 1399

House of Representatives, April 13, 1977

On motion of Mr. Carey of Waterville, referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Davies of Orono.

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**STATE OF MAINE**

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-SEVEN

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**AN ACT to Exempt Post-secondary School Books from Sales Taxation.**

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

36 MRSA § 1760, sub-§ 41 is enacted to read:

41. Books required for academic course sold by school bookstore. Books required for an academic course, sold by the school bookstore and purchased by students enrolled in that school. This exemption shall be limited to books required for courses at a post-secondary school and to schools defined in subsection 16.

STATEMENT OF FACT

The costs related to obtaining an education beyond high school have increased faster than the overall cost of living. State policy on the funding of post-secondary educational institutions has contributed to this increased burden on students and their parents. This bill would help to ease some of the burden by exempting from the sales tax those books purchased for use as required texts in any course of study at any post-secondary educational institution operating in Maine. It is estimated that passage of this Act would result in a loss of \$250,000 for the first year of the biennium.