

# MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

**Legislative Document**

**No. 1143**

H. P. 938

House of Representatives, March 12, 1979

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

EDWIN H. PERT, Clerk

Presented by Mr. Tarbell of Bangor.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-NINE

**AN ACT to Partially Exempt School Books from the Sales Tax.**

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 and shall also be limited to 50% of the sale price of the books to which the exemption applies.**

STATEMENT OF FACT

This bill exempts from the sales tax 50% of the sale price of those books purchased for use as required texts in any course of study at any post-secondary educational institution or similar school operating in Maine.