

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND TENTH LEGISLATURE

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**Legislative Document**

**No. 659**

H. P. 579

House of Representatives, February 4, 1981

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

EDWIN H. PERT, Clerk

Presented by Representative McHenry of Madawaska.

Cosponsor: Representative H. Higgins of Portland.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-ONE

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**AN ACT to Impose a Luxury Tax on Jewelry.**

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

36 MRSA § 1812-A is enacted to read:

§ 1812-A. **Luxury tax on jewelry**

**In addition to the tax imposed by this chapter, a luxury tax of 10% of the sales price is imposed on the sale of all jewelry except wedding rings or engagement rings.**

STATEMENT OF FACT

This bill creates an additional tax, over and above the sales tax, of 10% of the sales price of any jewelry, except wedding rings or engagement rings.