

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND TENTH LEGISLATURE

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**Legislative Document**

**No. 1109**

H. P. 939

House of Representatives, March 4, 1981

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

EDWIN H. PERT, Clerk

Presented by Representative Davis of Monmouth.

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STATE OF MAINE

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

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**AN ACT to Eliminate the Sales Tax on Clothing.**

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

**36 MRSA § 1760, sub-§ 42** is enacted to read:

**42. Clothing. Sales of articles of clothing.**

STATEMENT OF FACT

The purpose of this bill is to exempt the sale of articles of clothing from the Sales and Use Tax.