

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND TENTH LEGISLATURE

Legislative Document

No. 1293

H. P. 1098

House of Representatives, March 13, 1981

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

EDWIN H. PERT, Clerk

Presented by Representative Davies of Orono.

Cosponsors: Representative Chonko of Topsham and Representative Baker of Portland.

STATE OF MAINE

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

AN ACT to Repeal the Sales Tax on Text Books and to Require a Sales Tax on Magazines.

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

Sec. 1. **36 MRSA § 1760, sub-§ 14** is amended to read:

14. Publications. Sales of any publication regularly issued ~~at average intervals not exceeding 3 months at least 3 times each week.~~

Sec. 2. **36 MRSA § 1760, sub-§ 42** is enacted to read:

42. 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 and to schools defined in subsection 16.

STATEMENT OF FACT

This bill would help to ease the financial burden of obtaining a post-secondary education 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 would compensate for loss of revenue by taxing magazines and periodicals which are issued less frequently than 3 times per week.