

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
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3 ONE HUNDRED AND ELEVENTH LEGISLATURE
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5 Legislative Document

No. 608

6
7 H.P. 510

House of Representatives, February 8, 1983

8 Received by the Clerk of the House on February 8, 1983. Referred to the
9 Committee on Taxation, and ordered printed pursuant to Joint Rule 14.

10 EDWIN H. PERT, Clerk

11 Presented by Representative McHenry of Madawaska.

12 STATE OF MAINE
13

14 IN THE YEAR OF OUR LORD
15 NINETEEN HUNDRED AND EIGHTY-THREE
16

17 AN ACT to Impose a Luxury Tax on Jewelry.
18

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

21 36 MRSA §1812-A is enacted to read:

22 §1812-A. Luxury tax on jewelry

23 In addition to the tax imposed by this chapter, a
24 luxury tax of 10% of the sales price is imposed on
25 the sale of all jewelry except wedding rings or
26 engagements rings.

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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.

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