

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE
4

5 Legislative Document

No. 1193

6
7 H.P. 843

House of Representatives, April 1, 1985

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

10 EDWIN H. PERT, Clerk

Presented by Representative Bott of Orono.

Cosponsored by Representative Jackson of Harrison and Senator Pearson
11 of Penobscot.

12 STATE OF MAINE
13

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

17 AN ACT to Repeal the Sales Tax on Text Books
18 and Require a Sales Tax on Certain Magazines.
19

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

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

24 14. Publications. Sales of any publication regu-
25 larly issued at average intervals not exceeding 3
26 months; except for those publications which would be
27 required to be covered pursuant to Title 17, section
28 2912, if they were displayed in an area accessible to
29 minors.

30 Sec. 2. 36 MRSA §1760, sub-§51 is enacted to
31 read:

32 51. Books required for academic course sold by
33 school bookstore. Books, required for an academic
34 course, sold by the school bookstore and purchased by

1 students enrolled in that school. This exemption is
2 limited to books required for courses at a
3 post-secondary and to schools defined in subsection
4 16.

5 STATEMENT OF FACT

6 This bill would help to ease the financial burden
7 of obtaining a post-secondary education by exempting
8 from the sales tax those books purchased for use as
9 required texts in any course of study at any
10 post-secondary educational institution operating in
11 Maine. The bill also provides compensation for loss
12 of revenue because of this exemption by taxing publi-
13 cations which are of an obscene nature.

14 0345121084