

MAINE STATE LEGISLATURE

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SECOND REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

No. 2035

S.P. 778 In Senate, January 13, 1988
Approved for Introduction by a Majority of the Legislative
Council pursuant to Joint Rule 26.

Reference to the Committee on Taxation suggested and
ordered printed.

JOY J. O'BRIEN, Secretary of the Senate

Presented by Senator WEBSTER of Franklin.

STATE OF MAINE

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

**AN ACT to Repeal the Sales Tax Exemption on
Self-Help Literature on Alcoholism.**

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2
3

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

6 **36 MRSA §1760, sub-§57, as enacted by PL 1987,**
7 **c. 343, §5, is repealed.**

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STATEMENT OF FACT

2 The purpose of this bill is to repeal the
3 provision which provided a sales tax exemption on the
4 sale of self-help literature on alcoholism. The
5 exemption was intended to be available only to
6 Alcoholics Anonymous groups; however, as written, the
7 exemption is available to a broad variety of groups
8 which may not espouse the principles and traditions of
9 Alcoholics Anonymous. Repeal of this exemption will
10 not impose a hardship on Alcoholics Anonymous groups
11 since the material is available from the General
12 Service Office on a tax-free basis.

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