

# MAINE STATE LEGISLATURE

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# 119th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1999

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Legislative Document

No. 193

S.P. 90

In Senate, January 11, 1999

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### An Act to Eliminate the Sales Tax on Textbooks.

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator BENNETT of Oxford.  
Cosponsored by Representative WATERHOUSE of Bridgton and  
Senators: CATHCART of Penobscot, DAGGETT of Kennebec, LIBBY of York, SMALL of  
Sagadahoc, Representatives: BUCK of Yarmouth, CIANCHETTE of South Portland.

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

4 **Sec. 1. 36 MRSA §1760, sub-§80 is enacted to read:**

6 80. Textbooks. Textbooks purchased for use by a student.  
8 As used in this subsection, "textbook" means any book or book  
10 substitute that a student uses as a text or text substitute in a  
12 class or program in the school the student regularly attends. As  
14 used in this subsection, "student" means a person regularly  
16 pursuing a full-time course of study or training at an  
18 institution that is:

20 A. A school, college or university operated or directly  
22 supported by the United States or by any state or local  
24 government or political subdivision thereof;

26 B. A school, college or university that has been accredited  
28 by a state or by a state-recognized or nationally recognized  
30 accrediting agency or body; or

C. A school, college or university not accredited pursuant  
to paragraph B but whose credits are accepted, on transfer,  
for credit on the same basis as if transferred from an  
accredited institution by not fewer than 3 institutions  
accredited pursuant to paragraph B.

### 28 SUMMARY

30 This bill exempts from the state sales tax textbooks  
purchased for use by a student.