

# MAINE STATE LEGISLATURE

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# 119th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1999

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Legislative Document

No. 213

H.P. 151

House of Representatives, January 11, 1999

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### An Act to Exempt Sales of Clothing From Tax for One Week in August.

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative SNOWE-MELLO of Poland.  
Cosponsored by Representatives: BERRY of Belmont, BUCK of Yarmouth, GLYNN of South Portland, KASPRZAK of Newport, MACK of Standish, MENDROS of Lewiston, WATERHOUSE of Bridgton, Senator: MITCHELL of Penobscot.

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. Articles of clothing during 3rd week of August. Sales**  
8 **of clothing having a taxable value of \$50 or less per item during**  
10 **the 3rd full calendar week in August of each year. For the**  
12 **purposes of this subsection, "clothing" includes any article of**  
14 **wearing apparel, including footwear, intended to be worn on or**  
16 **about the human body. "Clothing" does not include watches,**  
18 **watchbands, jewelry, handbags, handkerchiefs, umbrellas, scarves,**  
**ties, headbands or belt buckles.**

### SUMMARY

This bill provides for an exemption from the sales tax for purchases of clothing during the 3rd week of August.