

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 460

H.P. 344

House of Representatives, January 14, 1999

An Act to Provide Sales Tax Relief on Purchases of Clothing.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative BUCK of Yarmouth.
Cosponsored by Representatives: BOUFFARD of Lewiston, CHIZMAR of Lisbon,
MacDOUGALL of North Berwick, MACK of Standish, SNOWE-MELLO of Poland.

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

14 **SUMMARY**

16 This bill provides for an exemption from the sales tax for
18 purchases of certain articles of clothing during the 3rd week of
November.