

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 138

H.P. 127

House of Representatives, January 16, 2001

An Act to Exempt Sales of Clothing from Tax for 2 Weeks in August.

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland

MILLICENT M. MacFARLAND, Clerk

Presented by Representative SNOWE-MELLO of Poland.

Cosponsored by Senator DAVIS of Piscataquis and

Representatives: ANNIS of Dover-Foxcroft, DAVIS of Falmouth, MacDOUGALL of North Berwick, MENDROS of Lewiston, MICHAEL of Auburn, Senators: KNEELAND of Aroostook, McALEVEY of York, TURNER of Cumberland.

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

Sec. 1. 36 MRSA §1760, sub-§84 is enacted to read:

84. Articles of clothing during 2nd and 3rd weeks of August. Sales of clothing having a taxable value of \$100 or less per item during the 2nd and 3rd full calendar weeks in August of each year. For the 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.

SUMMARY

This bill provides for an exemption from the sales tax for purchases of clothing during the 2nd and 3rd weeks of August.