

# MAINE STATE LEGISLATURE

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# 120th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2001

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Legislative Document

No. 571

H.P. 450

House of Representatives, February 6, 2001

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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.

*Millicent M. MacFarland*

MILLICENT M. MacFARLAND, Clerk

Presented by Representative CRESSEY of Baldwin.  
Cosponsored by Senator MILLS of Somerset, President Pro Tem BENNETT of Oxford and  
Representatives: DAVIS of Falmouth, LOVETT of Scarborough, MacDOUGALL of North  
Berwick, MENDROS of Lewiston, ROSEN of Bucksport, SCHNEIDER of Durham,  
TRAHAN of Waldoboro, WESTON of Montville.

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

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

6 **84. 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.

#### SUMMARY

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