

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 613

H.P. 473

House of Representatives, February 8, 2001

An Act to Create a Sales Tax Holiday for the Purchase of School Supplies.

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland

MILLICENT M. MacFARLAND, Clerk

Presented by Representative RICHARDSON of Brunswick.
Cosponsored by Representatives: ASH of Belfast, BAKER of Bangor, CARR of Lincoln,
COTE of Lewiston, HATCH of Skowhegan, JACOBS of Turner, MAYO of Bath, O'NEIL of
Saco.

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. Sales of school supplies during 3rd week of August.**

8 Sales of school supplies having a taxable value of \$50 or less
10 per item during the 3rd full calendar week in August of each
12 year. For the purposes of this subsection, "school supplies"
14 includes school books, paper, notebooks, writing implements and
16 other supplies specifically intended for use in school.

12 **SUMMARY**

14 This bill provides for an exemption from the sales tax for
16 purchases of school supplies during the 3rd week of August.