

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 616

H.P. 476

House of Representatives, February 8, 2001

An Act to Exempt Over-the-counter Medications From the Sales Tax.

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland

MILLICENT M. MacFARLAND, Clerk

Presented by Representative GLYNN of South Portland.
Cosponsored by Representatives: ANDREWS of York, CRESSEY of Baldwin,
MacDOUGALL of North Berwick, MENDROS of Lewiston, PERKINS of Penobscot.

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

2

Sec. 1. 36 MRSA §1760, sub-§5 is amended to read:

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6

5. Medicines. Sales of medicines for human beings ~~sel~~-~~on~~
~~docter's-prescription.~~

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SUMMARY

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12 Current law provides an exemption from the sales tax for
14 medicine for human beings but only if it is sold on a doctor's
prescription.

14

16 This bill removes the limitation that the medicine be sold
on a doctor's prescription, thus making all medicine for human
beings exempt from the sales tax.