

# MAINE STATE LEGISLATURE

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# 121st MAINE LEGISLATURE

## FIRST REGULAR SESSION-2003

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Legislative Document

No. 587

S.P. 196

In Senate, February 11, 2003

### **An Act To Repeal the Sales Tax on All Over-the-counter Medications**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator LEMONT of York.

Cosponsored by Representatives: ANDREWS of York, BROWN of South Berwick, LEWIN of Eliot, PERRY of Bangor.

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

4 **Sec. 1. 36 MRSA §1752, sub-§6-C** is enacted to read:

6 **6-C. Medicine.** "Medicine" means all medications and  
8 preparations recognized in the United States Pharmacopoeia or the  
10 National Formulary for internal or external use and any substance  
or mixture of substances intended to be used for the cure,  
mitigation or prevention of disease of human beings.

12 **Sec. 2. 36 MRSA §1760, sub-§5** is amended to read:

14 **5. Medicines.** Sales of medicines for human beings sold on  
16 ~~doctee's-prescription.~~

### 18 SUMMARY

20 Current law exempts from sales tax the sale of medicine sold  
on a doctor's prescription.

22 This bill also exempts from sales tax all over-the-counter  
24 medicine for humans.