

MAINE STATE LEGISLATURE

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121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 726

H.P. 532

House of Representatives, February 14, 2003

An Act to Eliminate the Maine Sales Tax on United States Flags

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative COLLINS of Wells.
Cosponsored by Senator SAVAGE of Knox and
Representatives: DUPREY of Hampden, HEIDRICH of Oxford, KAELIN of Winterport,
McKENNEY of Cumberland, McNEIL of Rockland, SMITH of Monmouth, TREADWELL of
Carmel, USHER of Westbrook.

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

4 **Sec. 1. 36 MRSA §1760, sub-§86** is enacted to read:

6 86. United States flag. Sales of the United States flag,
8 except that this exemption does not apply to a person who has
10 been convicted under federal law of burning a United States flag
12 in a protest.

14 **SUMMARY**

16 This bill exempts the sale of the United States flag from sales tax. This bill also prohibits a person convicted under federal law of burning a United States flag in a protest from being eligible for this exemption.