

# MAINE STATE LEGISLATURE

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# 122nd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2005

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Legislative Document

No. 452

H.P. 330

House of Representatives, January 27, 2005

### **An Act To Provide a Sales Tax Holiday**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLCENT M. MacFARLAND  
Clerk

Presented by Representative HUTTON of Bowdoinham. (BY REQUEST)

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

4 **Sec. 1. 36 MRSA §1760, sub-§88** is enacted to read:

6 **88. First weekend in February.** Sales during the first  
weekend in February. For purposes of this subsection, "weekend"  
8 means a contiguous Saturday and Sunday in the same month,  
beginning at 12:01 a.m. on Saturday and ending at midnight Sunday.

10 **Sec. 2. Rules.** The Department of Administrative and Financial  
12 Services, Bureau of Revenue Services shall adopt routine  
14 technical rules pursuant to the Maine Revised Statutes, Title 5,  
chapter 375, subchapter 2-A to carry out the provisions of this  
Act.

16 **SUMMARY**

18 This bill provides an exemption from the sales tax for all  
20 items sold on the first weekend in February each year.