MAINE STATE LEGISLATURE

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No. 829

H.P. 626

House of Representatives, February 20, 2007

An Act To Create a Back-to-school Sales Tax-free Weekend Each Year

(EMERGENCY)

Received by the Clerk of the House on February 16, 2007. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative McLEOD of Lee.
Cosponsored by Representative CEBRA of Naples and
Representatives: AYOTTE of Caswell, BROWNE of Vassalboro, FLETCHER of Winslow,
JACOBSEN of Waterboro, LEWIN of Eliot, SYKES of Harrison, THIBODEAU of
Winterport, TIBBETTS of Columbia.

1 2	Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and
3	Whereas, tax relief is an issue of great concern to the people of the State; and
4 5	Whereas, this bill exempts from sales tax sales during the 3rd full weekend of August, a time when back-to-school shopping occurs; and
6	Whereas, this bill provides tax relief and stimulates the State's economy; and
7	Whereas, this relief needs to be provided as soon as possible; and
8 9 10	Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,
12	Be it enacted by the People of the State of Maine as follows:
13	Sec. 1. 36 MRSA §1760, sub-§90 is enacted to read:
14 15 16	90. Third weekend in August. Sales during the 3rd full weekend in August. For purposes of this subsection, "weekend" means a contiguous Saturday and Sunday in the same month, beginning at 12:01 a.m. on Saturday and ending at midnight Sunday.
17 18 19 20	Sec. 2. Rules. The Department of Administrative and Financial Services, Bureau of Revenue Services shall adopt routine technical rules pursuant to the Maine Revised Statutes, Title 5, chapter 375, subchapter 2-A to carry out the provisions of Title 36, section 1760, subsection 90.
21 22	Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.
23	SUMMARY
24 25	This bill establishes an annual sales tax-free weekend during the 3rd full weekend of August.