

# MAINE STATE LEGISLATURE

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# 126th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2013

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Legislative Document

No. 318

H.P. 227

House of Representatives, February 7, 2013

**An Act To Establish a Sales Tax Holiday for Purchases Made  
during the Month of January**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative RYKERSON of Kittery.  
Cosponsored by Senator WHITTEMORE of Somerset and  
Representatives: BROOKS of Winterport, CHENETTE of Saco, MITCHELL of the Penobscot  
Nation, NADEAU of Fort Kent, WEAVER of York.

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

2               **Sec. 1. 36 MRSA §1760, sub-§95** is enacted to read:

3               **95. Sales tax holiday.** Sales of tangible personal property during the month of  
4               January, excluding individual items of property the price of which exceeds \$1,000.

5   **SUMMARY**

6               This bill provides a sales tax holiday during the month of January for items of  
7               tangible personal property with a price of \$1,000 or less.