

MAINE STATE LEGISLATURE

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127th MAINE LEGISLATURE

FIRST REGULAR SESSION-2015

Legislative Document

No. 759

H.P. 512

House of Representatives, March 5, 2015

An Act To Establish a Sales Tax Holiday

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative KINNEY of Knox.
Cosponsored by Senator EDGECOMB of Aroostook and
Representatives: ALLEY of Beals, DUNPHY of Old Town, EDGECOMB of Fort Fairfield,
HICKMAN of Winthrop, HIGGINS of Dover-Foxcroft, MAKER of Calais, TUELL of East
Machias, TURNER of Burlington.

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

2 **Sec. 1. 36 MRSA §1760, sub-§96** is enacted to read:

3 **96. Sales tax holiday.** Sales on the 2nd Saturday in August annually of clothing and
4 school supplies, excluding sales of individual items of clothing with a price that exceeds
5 \$200, sales of individual items of school supplies with a price that exceeds \$100 and
6 clothing or school supplies that are transferred through a prior sale or layaway sale.

7 For the purposes of this subsection, "clothing" means apparel meant to be worn by
8 humans, including belts, caps, coats, dresses, gloves, hats, hosiery, jackets, neckties,
9 pants, scarves, school uniforms, shirts, shoes, socks, sneakers and underwear, and
10 excludes clothing accessories, protective equipment, sports equipment and recreational
11 equipment. For the purposes of this subsection, "school supplies" means binders, book
12 bags, backpacks, calculators, chalk, crayons, erasers, folders, glue, lunch boxes,
13 notebooks, paper, pens, pencils, rulers, scissors, tape, clay, paints, paintbrushes, drawing
14 pads and watercolors, and excludes computers, computer software, disks and printers.
15 The State Tax Assessor shall adopt rules further defining clothing and school supplies.
16 Rules adopted pursuant to this subsection are routine technical rules as defined in the
17 Maine Revised Statutes, Title 5, chapter 375, subchapter 2-A.

18 **SUMMARY**

19 This bill exempts from sales tax sales of clothing and school supplies occurring on
20 the 2nd Saturday of August each year.