

MAINE STATE LEGISLATURE

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129th MAINE LEGISLATURE

FIRST REGULAR SESSION-2019

Legislative Document

No. 863

H.P. 637

House of Representatives, February 14, 2019

An Act To Exempt Diapering Products from Sales Tax

Reference to the Committee on Taxation suggested and ordered printed.

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

ROBERT B. HUNT
Clerk

Presented by Representative TEPLER of Topsham.

Cosponsored by Representative DENK of Kennebunk, Senator VITELLI of Sagadahoc and Representatives: BERRY of Bowdoinham, DAUGHTRY of Brunswick, DILLINGHAM of Oxford, McCREIGHT of Harpswell, McDONALD of Stonington, TERRY of Gorham, TIPPING of Orono, Senator: CHIPMAN of Cumberland.

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

2 **Sec. 1. 36 MRSA §1760, sub-§103** is enacted to read:

3 **103. Diapers.** Sales of disposable and reusable diapers for children, including diaper
4 covers, wraps and diaper pins that are used with reusable diapers.

5 **Sec. 2. Effective date.** This Act takes effect October 1, 2019.

6 **SUMMARY**

7 This bill provides a sales tax exemption for disposable and reusable diapers for
8 children, including diaper covers, wraps and diaper pins that are used with reusable
9 diapers.