

# MAINE STATE LEGISLATURE

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# 130th MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2021

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Legislative Document

No. 1381

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H.P. 1015

House of Representatives, April 7, 2021

**An Act To Establish a Sales Tax Holiday To Help Maine Businesses  
Affected by the COVID-19 Pandemic**

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Received by the Clerk of the House on April 5, 2021. Referred to the Committee on  
Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

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

ROBERT B. HUNT  
Clerk

Presented by Representative MORRIS of Turner.  
Cosponsored by Representatives: AUSTIN of Gray, BRADSTREET of Vassalboro, LIBBY of  
Auburn, MILLETT of Waterford.

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

2 **Sec. 1. 36 MRSA §1760, sub-§107** is enacted to read:

3 **107. Sales tax holiday weekend.** Beginning in 2021 and annually thereafter, sales of  
4 tangible personal property and prepared food and the rental of living quarters from 12:01  
5 a.m. of the Saturday immediately preceding Indigenous Peoples Day to 11:59 p.m. of  
6 Monday, Indigenous Peoples Day, except sales of tobacco products, as defined in section  
7 4401, subsection 9, motor vehicles, motorboats or any single item the price of which is in  
8 excess of \$2,500. Transfer of possession of or payment in full for the property must occur  
9 on one of those days and prior sales or layaway sales are ineligible.

10 **SUMMARY**

11 This bill establishes the weekend of Indigenous Peoples Day as an annual sales-tax-  
12 free weekend for sales of tangible personal property and prepared food and the rental of  
13 living quarters. The exemption does not apply to tobacco products, boats, vehicles or any  
14 single item with a cost of more than \$2,500.