

MAINE STATE LEGISLATURE

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131st MAINE LEGISLATURE

FIRST REGULAR SESSION-2023

Legislative Document

No. 708

H.P. 477

House of Representatives, February 16, 2023

An Act to Establish a Sales Tax Holiday Weekend

(EMERGENCY)

Reference to the Committee on Taxation suggested and ordered printed.

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

ROBERT B. HUNT
Clerk

Presented by Representative MORRIS of Turner.
Cosponsored by Representatives: BRADSTREET of Vassalboro, CARMICHAEL of
Greenbush, LIBBY of Auburn, MILLETT of Waterford, NESS of Fryeburg, RUDNICKI of
Fairfield.

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Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, this legislation needs to take effect immediately in order to establish an annual sales tax holiday weekend beginning in August 2023.

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,

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

Sec. 1. 36 MRSA §1760, sub-§115 is enacted to read:

115. Annual sales tax holiday weekend. Sales of tangible personal property for the 4 days annually beginning at 12:01 a.m. of the 3rd Friday before Labor Day until 11:59 p.m. of the 4th day.

Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.

SUMMARY

This bill establishes an annual 4-day sales tax holiday beginning in August 2023.