



# 129th MAINE LEGISLATURE

## SECOND REGULAR SESSION-2020

---

Legislative Document

No. 1914

---

S.P. 661

In Senate, December 24, 2019

### **An Act To Provide a Sales Tax Exemption for Textbooks**

---

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Received by the Secretary of the Senate on December 20, 2019. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT  
Secretary of the Senate

Presented by Senator MILLETT of Cumberland.

Cosponsored by Representative FECTEAU of Biddeford and

Senators: CLAXTON of Androscoggin, LIBBY of Androscoggin, VITELLI of Sagadahoc,

Representatives: BERRY of Bowdoinham, PEBWORTH of Blue Hill, STOVER of Boothbay.

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

2 **Sec. 1. 36 MRSA §1760, sub-§104** is enacted to read:

3 **104. Textbooks.** Textbooks purchased for use by a student. As used in this  
4 subsection, "textbook" means any book or book substitute that a student uses as a text or  
5 text substitute in a class or program in the school the student regularly attends. As used  
6 in this subsection, "student" means a person regularly pursuing a course of study or  
7 training at an institution that is:

8 **A.** A school, college or university operated or directly supported by the United States  
9 or by any state or local government or political subdivision thereof;

10 **B.** A school, college or university that has been accredited by a state or by a state-  
11 recognized or nationally recognized accrediting agency or body; or

12 **C.** A school, college or university not accredited pursuant to paragraph B but whose  
13 credits are accepted, on transfer, for credit on the same basis as if transferred from an  
14 accredited institution by not fewer than 3 institutions accredited pursuant to  
15 paragraph B.

16 **Sec. 2. Effective date.** This Act takes effect August 1, 2020.

17 **SUMMARY**

18 This bill exempts from the state sales and use tax textbooks purchased for use by a  
19 student.