1 L.D. 1914

2 Date: (Filing No. S-   )

3 **TAXATION**

4 Reproduced and distributed under the direction of the Secretary of the Senate.

5 **STATE OF MAINE**

6 **SENATE**

7 **129TH LEGISLATURE**

8 **SECOND SPECIAL SESSION**

9 COMMITTEE AMENDMENT "   " to S.P. 661, L.D. 1914, Bill, "An Act To
10 Provide a Sales Tax Exemption for Textbooks"

11 Amend the bill by striking out the title and substituting the following:

12 **'An Act To Provide a Sales Tax Exemption for Textbooks at Postsecondary**
13 **Education Institutions'**

14 Amend the bill by striking out everything after the enacting clause and inserting the
15 following:

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

17 **104. Certain textbooks.** Sales of textbooks required or recommended for courses at
18 a postsecondary education institution located in the State and recognized by the
19 Department of Education if the sale is to a student enrolled at the institution who displays
20 a valid student identification at the time of purchase and the sale is through a marketplace
21 that is:

22 A. Located on the campus of the institution;

23 B. Operated by the institution at a location that is not on the campus of the
24 institution; or

25 C. Operated pursuant to a contractual agreement with the institution.

26 **Sec. 2. Effective date.** This Act takes effect January 1, 2021.'

27 Amend the bill by relettering or renumbering any nonconsecutive Part letter or
28 section number to read consecutively.

29 **SUMMARY**

30 This amendment restricts the sales tax exemption in the bill to textbooks required or
31 recommended for courses at a postsecondary education institution located in this State
32 sold through a marketplace that is located on the campus of the institution, that is

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1   operated by the institution at a location not on the campus or that is under contract to the
2   institution. The amendment also requires that the purchaser display a valid student
3   identification at the time of purchase.

4   **FISCAL NOTE REQUIRED**
5   **(See attached)**

COMMITTEE AMENDMENT