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TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
129TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 210, L.D. 286, Bill, “An Act To Provide a Sales Tax Exemption for Feminine Hygiene Products”

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

'An Act To Provide a Sales Tax Exemption for Menstrual Products'

Amend the bill by striking out all of sections 1 and 2 and inserting the following:

'Sec. 1. 36 MRSA §1752, sub-§6-E is enacted to read:

6-E. Menstrual product. "Menstrual product" means tampons, panty liners, menstrual cups, sanitary napkins and other similar tangible personal property designed for feminine hygiene in connection with the human menstrual cycle.

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

103. Menstrual products. Sales of menstrual products.'

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

SUMMARY

This amendment changes the term used to describe the products subject to exemption and changes the definition to that in the federal Streamlined Sales and Use Tax Act to simplify multistate administration.

COMMITTEE AMENDMENT