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Date: (Filing No. S- )

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

**STATE OF MAINE**  
**SENATE**  
**131ST LEGISLATURE**  
**SECOND REGULAR SESSION**

SENATE AMENDMENT “ ” to COMMITTEE AMENDMENT “A” to H.P. 1420, L.D. 2214, “An Act to Make Supplemental Appropriations and Allocations for the Expenditures of State Government, General Fund and Other Funds and to Change Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2024 and June 30, 2025”

Amend the amendment by inserting after Part TTTT the following:

**'PART UUUU**

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

**115. Gold and silver coins and bullion.** Beginning January 1, 2024, sales of gold and silver coins and bullion.

For the purposes of this subsection, "gold and silver coins and bullion" means coins, bars or rounds minted primarily of refined gold or silver that are marked and valued by their weight, purity and content and not on their form. "Bullion" does not include fabricated gold or silver that has been processed or manufactured for industrial, professional or artistic uses.'

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

**SUMMARY**

This amendment provides a sales and use tax exemption for sales of gold and silver coins and bullion and defines "gold and silver coins and bullion."

**SPONSORED BY:** \_\_\_\_\_

**(Senator BRAKEY, E.)**

**COUNTY: Androscoggin**