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An Act To Create a Back-to-school Sales Tax-free Weekend Each Year

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

Whereas, tax relief is an issue of great concern to the people of the State; and

Whereas, this bill exempts from sales tax sales during the 3rd full weekend of August, a time when back-to-school shopping occurs; and

Whereas, this bill provides tax relief and stimulates the State's economy; and

Whereas, this relief needs to be provided as soon as possible; and

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-§90 is enacted to read:

90. Third weekend in August. Sales during the 3rd full weekend in August. For purposes of this subsection, "weekend" means a contiguous Saturday and Sunday in the same month, beginning at 12:01 a.m. on Saturday and ending at midnight Sunday.

Sec. 2. Rules. The Department of Administrative and Financial Services, Bureau of Revenue Services shall adopt routine technical rules pursuant to the Maine Revised Statutes, Title 5, chapter 375, subchapter 2-A to carry out the provisions of Title 36, section 1760, subsection 90.

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

SUMMARY

This bill establishes an annual sales tax-free weekend during the 3rd full weekend of August.