PLEASE NOTE: Legislative Information *cannot* perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

An Act To Provide a Sales Tax Exemption for College Textbooks

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. <u>Textbooks.</u> Sales of textbooks sold by a postsecondary educational institution.

SUMMARY

This bill provides a sales tax exemption for textbooks sold at colleges and universities.