



132nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2025

Legislative Document

No. 190

H.P. 123

House of Representatives, January 14, 2025

**An Act to Exempt Certain Numismatic Transactions from State
Sales Tax**

Reference to the Committee on Taxation suggested and ordered printed.

Robert B. Hunt
ROBERT B. HUNT
Clerk

Presented by Representative FLYNN of Albion.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §1760, sub-§116** is enacted to read:

3 **116. Coins with numismatic value.** Beginning January 1, 2026, sales of coins with
4 numismatic value, including gold and silver coins but excluding bullion.

5 **SUMMARY**

6 This bill, beginning January 1, 2026, makes all sales of coins with numismatic value,
7 including gold and silver coins but excluding bullion, exempt from state sales tax.