



# 132nd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2025

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Legislative Document

No. 256

S.P. 123

In Senate, January 24, 2025

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**An Act to Establish a Sales Tax Holiday for Purchases of Certain  
School Supplies for the Month of August**

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Received by the Secretary of the Senate on January 23, 2025. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT  
Secretary of the Senate

Presented by Senator MARTIN of Oxford.  
Cosponsored by Representative LANCE of Paris and  
Senators: BICKFORD of Androscoggin, BRADSTREET of Kennebec, HAGGAN of  
Penobscot, LIBBY of Cumberland, MOORE of Washington, Representatives: HENDERSON  
of Rumford, SOBOLESKI of Phillips, WOOD of Norway.

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. School supplies and electronic devices during August.** Beginning August 1,  
4 2026, sales of school supplies having a taxable value of \$50 or less per item and one  
5 electronic device per purchaser having a taxable value of \$700 or less during the month of  
6 August of each year. For the purposes of this subsection, "school supplies" includes, but is  
7 not limited to, books, paper, notebooks, writing implements and other supplies specifically  
8 intended for use in school. For purposes of this subsection, "electronic device" means a  
9 desktop computer, laptop computer or tablet that is specifically intended for use for school.  
10 "Electronic device" does not include a cellular telephone.

11 **SUMMARY**

12 This bill provides an exemption from the sales tax for purchases of school supplies and  
13 one electronic device during the month of August.