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TAXATION

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**STATE OF MAINE
SENATE
131ST LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 676, L.D. 1689, “An Act to Exempt Prescription Pet Medications from Sales Tax”

Amend the bill by striking out everything after the enacting clause and inserting the following:

'Sec. 1. 36 MRSA §1760, sub-§105-A is enacted to read:

105-A. Pet medications. Beginning January 1, 2024, sales of medications for pets sold on a prescription by a person licensed to practice veterinary medicine under Title 32, chapter 71-A.'

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

SUMMARY

This amendment provides that in order for pet medications to be exempt from sales tax they must be prescribed by a person licensed to practice veterinary medicine.

**FISCAL NOTE REQUIRED
(See attached)**

COMMITTEE AMENDMENT