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TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
131ST LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 185, L.D. 287, “An Act to Support Parents by Providing a Sales Tax Exemption for Diapers”

Amend the bill in section 1 in subsection 115 in the first 2 lines (page 1, lines 3 and 4 in L.D.) by striking out the following: "diapers for children" and inserting the following: "children's diapers, including diaper covers, wraps and diaper pins that are used with reusable diapers. For the purposes of this subsection, "children's diaper" means an absorbent garment worn by humans who are incapable of or having difficulty controlling their bladder or bowel movements that is marketed to be worn by children"

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

SUMMARY

This amendment provides a definition of "children's diaper" and includes, as eligible for the sales tax exemption, diaper covers, wraps and pins.

**FISCAL NOTE REQUIRED
(See attached)**

COMMITTEE AMENDMENT