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An Act To Establish a Sales Tax Holiday for Purchases Made during the Month of January

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

Sec. 1. 36 MRSA §1760, sub-§95 is enacted to read:

95. Sales tax holiday. Sales of tangible personal property during the month of January, excluding individual items of property the price of which exceeds \$1,000.

SUMMARY

This bill provides a sales tax holiday during the month of January for items of tangible personal property with a price of \$1,000 or less.