



129th MAINE LEGISLATURE

FIRST REGULAR SESSION-2019

Legislative Document

No. 1238

H.P. 899

House of Representatives, March 14, 2019

An Act To Exempt Certain Print Publications from Sales Tax

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative HEPLER of Woolwich.
Cosponsored by Senator GRATWICK of Penobscot and
Representatives: BABINE of Scarborough, COLLINGS of Portland, EVANGELOS of
Friendship, LANDRY of Farmington, MAXMIN of Nobleboro, TUCKER of Brunswick,
Senator: MIRAMANT of Knox.

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

2 **Sec. 1. 36 MRSA §1760, sub-§14-A**, as enacted by PL 2013, c. 564, §1 and
3 affected by §3, is amended to read:

4 **14-A. Publications and components of publications.** Sales of publications and
5 printed materials included in publications as follows:

6 A. Any publication that is purchased for distribution without charge as a free
7 publication; ~~and~~

8 B. Printed paper materials, including advertising flyers and promotional materials,
9 purchased for inclusion in a publication; and

10 C. Any publication that is issued at an average interval not exceeding 7 days.

11 For purposes of this subsection, "publication" means printed paper material, including
12 without limitation newspapers, magazines and trade journals and employee, client and
13 organization newsletters, issued at average intervals not exceeding ~~3 months~~ 7 days that
14 manifests a continuity of identity from issue to issue by a front page masthead bearing the
15 name, date, volume and issue number of the publication and by a continuity of style,
16 format, themes and subject matter. For purposes of this subsection, "publication" does not
17 include printed paper materials consisting primarily of advertisements or the promotion
18 of a single seller's products or services.

19 **Sec. 2. Effective date.** This Act takes effect October 1, 2019.

20 **SUMMARY**

21 This bill expands the sales tax exemption for free publications to also apply to printed
22 publications, including daily newspapers, that are issued at least once every 7 days, on
23 average.