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Date: (Filing No. H- )

**TAXATION**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
130TH LEGISLATURE  
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 986, L.D. 1335, “An Act To Provide for Exemption from the Sales Tax for Basic Needs Products and Offset the Loss of Revenue”

Amend the bill by striking out the title and substituting the following:

**'An Act To Provide for Exemption from the Sales Tax for Menstrual Products'**

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

**'Sec. 1. 36 MRSA §1752, sub-§6-J** is enacted to read:

**6-J. Menstrual product.** "Menstrual product" means tampons, panty liners, menstrual cups, sanitary napkins and other similar tangible personal property designed for feminine hygiene in connection with the human menstrual cycle.

**Sec. 2. 36 MRSA §1760, sub-§107** is enacted to read:

**107. Menstrual products.** Sales occurring on or after October 1, 2021 of menstrual products.'

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

**SUMMARY**

This amendment replaces the bill. It changes the title of the bill and provides a sales tax exemption beginning October 1, 2021 for menstrual products.

**FISCAL NOTE REQUIRED  
(See attached)**

**COMMITTEE AMENDMENT**