

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Amend the amendment by striking out the substitute title and replacing it with the following:

**'An Act To Designate a Sales Tax Holiday
on Energy Star Products and Clothing'**

Amend the amendment in section 1 by striking out all of subsection 92 (page 1, lines 16 to 21 in amendment) and inserting the following:

'92. First Saturday in October 2009. Sales of clothing or Energy Star qualified products on Saturday, October 3, 2009, except sales of clothing the price of which exceeds \$200 or sales of Energy Star qualified products the price of which exceeds \$1,500. Transfer of possession of and payment in full for the property must occur on that day and prior sales or layaway sales are ineligible. For the purposes of this subsection, "Energy Star qualified product" means a product that meets the energy efficient guidelines set by the United States Environmental Protection Agency and the United States Department of Energy that is authorized to carry the Energy Star label. For the purposes of the this subsection, "clothing" means all human wearing apparel suitable for general use. Paragraphs A and B contain examples and are not intended to be an all-inclusive list.

A. "Clothing" includes aprons, household and shop; athletic supporters; baby receiving blankets; bathing suits and caps; beach capes and coats; belts and suspenders; boots; coats and jackets; costumes; diapers, children and adult, including disposable diapers; ear muffs; formal wear; garters and garter belts; girdles; gloves and mittens for general use; hats and caps; insoles for shoes; lab coats; neckties; overshoes; pantyhose; rainwear; rubber pants; sandals; scarves; shoes and shoelaces; slippers; sneakers; socks and stockings; steel-toed shoes; underwear; uniforms, athletic and nonathletic; and wedding apparel.

B. "Clothing" does not include belt buckles sold separately; costume masks sold separately; patches and emblems sold separately; sewing equipment and supplies, including, but not limited to, knitting needles, patterns, pins, scissors, sewing machines, sewing needles, tape measures and thimbles; and sewing materials that become part of clothing, including, but not limited to, buttons, fabric, lace, thread, yarn and zippers.

This subsection is repealed June 30, 2010.'

Amend the amendment in section 2 in the 4th line (page 1, line 25 in amendment) by striking out the following: "Columbus Day weekend" and inserting the following: 'first Saturday in October'

SUMMARY

This amendment changes the date of the sales tax holiday from Columbus Day weekend to the first Saturday in October and limits the sales tax holiday to the purchase of clothing up to \$200 and the purchase of Energy Star products up to \$1,500.