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Date: (Filing No. H- )

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
132ND LEGISLATURE  
SECOND REGULAR SESSION**

HOUSE AMENDMENT “ ” to COMMITTEE AMENDMENT “A” to H.P. 1491, L.D. 2212, “An Act Making Supplemental Appropriations and Allocations from the General Fund and Other Funds for the Expenditures of State Government and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2026 and June 30, 2027”

Amend the amendment by inserting after Part HHHH the following:

**'PART III**

**Sec. III-1. 36 MRSA §1760, sub-§121** is enacted to read:

**121. Digital audiovisual and digital audio services.** Beginning August 1, 2026, notwithstanding any provision of law to the contrary, digital audiovisual and digital audio services.

**Sec. III-2. Revisions to sales and use tax statutes.** The Department of Administrative and Financial Services, Bureau of Revenue Services shall submit a bill by December 1, 2026 to the Joint Standing Committee on Taxation to conform the Maine Revised Statutes, Title 36 to the provisions of this Part that exempt from the sales and use tax digital audiovisual and digital audio services upon which the sales and use tax was imposed pursuant to the provisions of Public Law 2025, chapter 388. The joint standing committee of the Legislature having jurisdiction over taxation matters shall submit a bill to the First Regular Session of the 133rd Legislature in 2027 conforming Title 36 as required by this section.'

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

**SUMMARY**

This amendment, beginning August 1, 2026, exempts from the sales and use tax digital audiovisual and digital audio services upon which the sales and use tax was imposed

HOUSE AMENDMENT “ ” to COMMITTEE AMENDMENT “A” to H.P. 1491, L.D. 2212

1 pursuant to the provisions of Public Law 2025, chapter 388 and requires the submission of  
2 a bill to the 133rd Legislature conforming the Maine Revised Statutes to that exemption.

3 **SPONSORED BY:** \_\_\_\_\_

4 **(Representative FAULKINGHAM, B.)**

5 **TOWN: Winter Harbor**