

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 451

H. P. 356

House of Representatives, February 8, 1979

Referred to the Committee on Taxation. Sent up for concurrence and 1,800 ordered printed.

EDWIN H. PERT, Clerk

Presented by Miss K. Brown of Bethel.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-NINE

AN ACT to Exempt Historical Societies and Museums from State Sales Tax.

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

36 MRSA § 1760, sub-§ 41 is enacted to read:

41. Historical societies and museums. Sales to incorporated nonprofit historical societies and museums.

STATEMENT OF FACT

The purpose of this bill is to exempt nonprofit historical societies and museums from payment of sales tax. It is estimated that enactment of such a measure would result in a loss of \$13,500 for the first year of the biennium and \$18,000 for the 2nd year of the biennium. There would be no additional administrative costs.