

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2005

Legislative Document

No. 92

S.P. 34

In Senate, January 11, 2005

An Act To Provide for Sales Tax Exemption Reciprocity for School Groups Visiting Other Jurisdictions

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator MAYO of Sagadahoc.
Cosponsored by Representative PERCY of Phippsburg and
Senator: GAGNON of Kennebec, Representatives: GERZOFISKY of Brunswick, GROSE of
Woolwich, HUTTON of Bowdoinham.

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

4 **Sec. 1. 36 MRSA §1760, sub-§88** is enacted to read:

6 **88. Meals and lodging.** Meals and lodging sold to groups of
8 schoolchildren who reside in jurisdictions outside this State
10 that offer a similar sales tax exemption to schoolchildren
12 visiting from this State.

14 **SUMMARY**

16 This bill exempts from the tax on meals and lodging those
sold to groups of schoolchildren who reside in jurisdictions
outside this State that offer a similar sales tax exemption to
schoolchildren visiting from this State.