## MAINE STATE LEGISLATURE

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## 126th MAINE LEGISLATURE

## **FIRST REGULAR SESSION-2013**

**Legislative Document** 

No. 126

S.P. 47

In Senate, January 29, 2013

An Act To Provide a Sales Tax Exemption to Incorporated Nonprofit Performing Arts Organizations

Reference to the Committee on Taxation suggested and ordered printed.

DAREK M. GRANT Secretary of the Senate

Presented by Senator GERZOFSKY of Cumberland.
Cosponsored by Representative PRIEST of Brunswick and
Senators: CRAVEN of Androscoggin, HASKELL of Cumberland, JACKSON of Aroostook,
KATZ of Kennebec, PATRICK of Oxford, Representatives: GIDEON of Freeport, KENT of
Woolwich, SAXTON of Harpswell.

1	Be it enacted by the People of the State of Maine as follows:
2	Sec. 1. 36 MRSA §1760, sub-§95 is enacted to read:
3 4 5	95. Performing arts organizations. Sales to incorporated nonprofit performing arts organizations organized for the purpose of providing arts, educational or cultural programs to a live audience, including, but not limited to, music, dance and theater.
6	Sec. 2. Effective date. This Act takes effect October 1, 2013.
7	SUMMARY
8 9	This bill provides a sales tax exemption for sales to incorporated nonprofit performing arts organizations.