

MAINE STATE LEGISLATURE

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127th MAINE LEGISLATURE

FIRST REGULAR SESSION-2015

Legislative Document

No. 332

H.P. 226

House of Representatives, February 10, 2015

**An Act To Exempt from Sales Tax Sales to Certain Nonprofit
Corporations That Provide Home Rehabilitation and Modification
Services to Low-income Individuals**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative HAWKE of Boothbay Harbor.
Cosponsored by Representatives: BICKFORD of Auburn, McCLELLAN of Raymond,
PIERCE of Dresden, SEAVEY of Kennebunkport, WALLACE of Dexter.

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

2 **Sec. 1. 36 MRSA §1760, sub-§96** is enacted to read:

3 **96. Nonprofit home rehabilitation organizations.** Sales to incorporated nonprofit
4 organizations with annual employee payroll expenses less than \$50,000 whose primary
5 purpose is to use volunteers to rehabilitate or modify housing for low-income individuals.

6 **Sec. 2. Effective date.** This Act takes effect October 1, 2015.

7 SUMMARY

8 This bill provides a sales tax exemption for sales to certain incorporated nonprofit
9 organizations whose primary purpose is to use volunteers to rehabilitate or modify
10 housing for low-income individuals.