

MAINE STATE LEGISLATURE

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N I N E T Y - S I X T H L E G I S L A T U R E

Legislative Document

No. 1416

S. P. 524

In Senate, April 7, 1953

Reported by Senator Carter of Oxford from the Committee on Taxation and ordered printed under Joint Rules No. 10.

CHESTER T. WINSLOW, Secretary

STATE OF MAINE

**IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-THREE**

AN ACT Exempting Certain Education Institutions from the Sales Tax.

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

R. S., c. 14-A, § 10, sub-§ XIII, amended. Subsection XIII of section 10 of chapter 14-A of the revised statutes, as enacted by section 1 of chapter 250 of the public laws of 1951, is hereby amended to read as follows :

'XIII. Hospitals, churches and schools. Sales to hospitals, schools and regularly organized churches or houses of religious worship, excepting ~~such~~ sales, storage or use in activities ~~as~~ which are mainly commercial enterprises. "Schools" mean incorporated non-stock educational institutions, other than institutions empowered to confer educational, literary or academic degrees, which have a regular faculty, curriculum and organized body of pupils or students in attendance throughout the usual school year, which keep and furnish to students and others records required and accepted for entrance to schools of secondary, collegiate or graduate rank, no part of the net earnings of which inures to the benefit of any individual.'