

# MAINE STATE LEGISLATURE

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ONE - HUNDRETH LEGISLATURE

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Legislative Document

No. 72

H. P. 38

Office of the Clerk of the House

Filed December 21, 1960 under Joint Rule 19A by Mr. Briggs of Portland.  
To be printed and delivered to the House of Representatives of the 100th Legislature.

HARVEY R. PEASE, Clerk

Presented by Mr. Briggs of Portland.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-ONE

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**AN ACT Exempting Non-Profit and Charitable Institutions from  
Sales and Use Tax.**

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

**R. S., c. 17, § 10, sub-§ XVI, amended.** The first sentence of subsection XVI of section 10 of chapter 17 of the Revised Statutes is amended to read as follows:

'Sales to incorporated hospitals, **incorporated nonprofit, charitable institutions,** institutions incorporated as nonprofit corporations for the sole purpose of conducting medical research, schools, **homes for the aged** and regularly organized churches or houses of religious worship, excepting sales, storage or use in activities which are mainly commercial enterprises.'