

# MAINE STATE LEGISLATURE

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(NEW TITLE)

New Draft of: H. P. 38, L. D. 72

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ONE - HUNDRETH LEGISLATURE

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Legislative Document

No. 1360

H. P. 1060

House of Representatives, February 9, 1961

Reported by Mr. Albair from Committee on Taxation. Printed under Joint Rules No. 10.

HARVEY R. PEASE, Clerk

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-ONE

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**AN ACT Exempting Certain Nonprofit and Charitable Institutions  
from Sales and Use Tax Law.**

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