

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 1365

H. P. 1003

House of Representatives, March 5, 1971

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

BERTHA W. JOHNSON, Clerk

Presented by Mr. Dam of Skowhegan.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-ONE

**AN ACT Exempting Certain Nonprofit Community Organizations from the
Sales Tax.**

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

R. S., T. 36, § 1760, sub-§ 16-A, additional. Section 1760 of Title 36 of the Revised Statutes, as amended, is further amended by adding a new subsection 16-A to read as follows:

16-A. Community organizations. Sales to nonprofit community organizations, including, but not limited to, school band boosters, little league and sports boosters.

FISCAL NOTE

It is estimated that the loss of revenue to the State will not amount to more than \$5,000 per year.

STATEMENT OF FACT

Whereas these are groups of people organized into a club for the extension and improvements to the facilities for the enjoyment of our youth and the making of better citizens, they should have the tax exemption allowance.