

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 191

H. P. 156

House of Representatives, January 15, 1975

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

EDWIN H. PERT, Clerk

Presented by Mr. Mulkern of Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

**AN ACT to Exempt Incorporated Fire Fighters
Associations from the Sales Tax.**

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

36 MRSA, § 1760, sub-§ 26, as amended by PL 1971, c. 604, is further amended to read:

26. **Volunteer ambulance corps, fire departments and incorporated fire fighters associations.** Sales to incorporated volunteer fire departments, to **incorporated fire fighters associations** and to incorporated volunteer non-profit ambulance corps.

FISCAL NOTE

It is estimated that the passage of this Act will result in a loss of revenue to the State of \$900 per year.

STATEMENT OF FACT

Currently, incorporated volunteer fire departments are exempt from the sales tax. This Act will ensure that incorporated fire fighters associations are also exempt from the sales tax.