

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 1539

H. P. 1232

House of Representatives, March 27, 1975

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

EDWIN H. PERT, Clerk

Presented by Mr. Tierney of Durham.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

AN ACT to Exempt Nonprofit Nursery Schools from the Sales Tax.

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

36 MRSA § 1760, sub-§ 16, last sentence, is amended to read:

“Schools” mean unincorporated nonstock educational institutions, **and incorporated, nonstock, nonprofit nursery schools, including and include** 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.

FISCAL NOTE

It is estimated that passage of this Act will result in a loss of revenue of \$7,500 annually.

STATEMENT OF FACT

This Act will ensure that incorporated, nonstock, nonprofit nursery schools are exempt from the sales tax.