

MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 660

S. P. 211

In Senate, March 1, 1977

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

MAY M. ROSS, Secretary

Presented by Senator Jackson of Cumberland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SEVEN

AN ACT to Exempt Historical Societies and Museums from Sales Tax.

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

36 MRSA § 1760, sub-§ 37 is enacted to read:

37. **Historical societies and museums. Sales to incorporated nonprofit historical societies and museums.**

FISCAL NOTE

It is estimated that enactment of such a measure would result in a loss of \$13,500 for the first year of the biennium and \$18,000 for the 2nd year of the biennium. There would be no additional administrative costs.

STATEMENT OF FACT

The purpose of this bill is to exempt nonprofit historical societies and museums from payment of sales tax.