

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

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**Legislative Document**

**No. 801**

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H. P. 660

House of Representatives, March 8, 1977

On motion of Mr. Tierney of Lisbon Falls, referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Valentine of York.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-SEVEN

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**AN ACT Exempting Sales to Community Action Agencies From the  
Sales Tax.**

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

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

37. **Community action agencies.** Sales to community action agencies as designated in 42 U.S.C.A., § 2790.

**FISCAL NOTE**

There are 12 community action agencies in Maine which would be affected by this Act. If sales to all of these agencies are exempted from the sales tax, the loss of revenue to the State will be an estimated \$60,000 per year.

**STATEMENT OF FACT**

The purpose of this bill is to exempt from the sales tax, sales to community action agencies.