

MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 1285

H. P. 1052

House of Representatives, March 24, 1977

On motion of Mr. Carey of Waterville, referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Stubbs of Hallowell.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SEVEN

AN ACT to Exempt Public Libraries from the Sales Tax.

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

36 MRSA § 1760, sub-§ 2, as amended by PL 1967, c. 116, is further amended to read:

2. **State and political subdivisions.** Sales to the State or any political subdivision, or to the Federal Government, or to any unincorporated agency or instrumentality of either of them or to any incorporated agency or instrumentality of them wholly owned by them, or to **any nonprofit free public lending library which is in part or wholly funded by the State or any political subdivision or the Federal Government.**

STATEMENT OF FACT

The purpose of this bill is to enable the free public libraries to expand their services by devoting all revenue to the library function by eliminating the burden of paying sales taxes on books and other necessary items to service the public. It is estimated that this bill would result in a loss of revenue to the State of not more than \$5,000 per year.