

MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 1408

H. P. 1180

House of Representatives, March 31, 1977

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

EDWIN H. PERT, Clerk

Presented by Mr. Laffin of Westbrook.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SEVEN

**AN ACT to Exempt Fund-raising Sales of Schools or Student Organizations
from the 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. Schools and school-sponsored organizations. Sales of goods and services by public and private elementary and secondary schools, and student organizations sponsored by those schools, provided the profits from those sales are used to benefit those schools or student organizations or are used for a charitable purpose.

STATEMENT OF FACT

This bill would exempt from the sales tax, sales of goods and services by schools and student organizations sponsored by schools, provided the profits from those sales benefit a school or a student organization, or are used for a charitable purpose.