

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

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**Legislative Document**

**No. 1473**

H. P. 1251

House of Representatives, April 7, 1977

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

EDWIN H. PERT, Clerk

Presented by Mr. Smith of Mars Hill.

Cosponsor: Mr. Burns of Anson.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-SEVEN

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**AN ACT to Provide Sales Tax Exemption to Agricultural Fairs.**

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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. **Agricultural fair societies.** Sales of goods and services to agricultural fair societies qualifying for receipt of funds from the Stipend Fund as prescribed in Title 7, section 62, for the purpose of maintaining or improving agricultural grounds or facilities and for the operation of agricultural fairs or exhibits. This exemption does not apply to the operation of concession stands or booths offering food, drink or games of chance.

STATEMENT OF FACT

The purpose of this bill is to make agricultural fairs exempt from sales tax. It is estimated that the passage of this bill would result in an annual revenue loss of approximately \$25,000.