

# MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION  
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE  
4

5 Legislative Document

No. 1073

6  
7 H.P. 837

House of Representatives, March 4, 1983

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

10 EDWIN H. PERT, Clerk

11 Presented by Representative Livesay of Brunswick.

12 STATE OF MAINE  
13

14 IN THE YEAR OF OUR LORD  
15 NINETEEN HUNDRED AND EIGHTY-THREE  
16

17 AN ACT to Exempt Nursery Schools under  
18 the Sales Tax Laws.  
19

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

22 36 MRSA §1760, sub-§42 is enacted to read:

23 42. Nursery schools. Sales to nursery schools, as  
24 defined in Title 22, section 8401.

25 STATEMENT OF FACT

26 The purpose of this bill is to provide a sales  
27 tax exemption for all sales to nursery schools.

28 1746021983