

MAINE STATE LEGISLATURE

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SECOND REGULAR SESSION

ONE HUNDRED AND ELEVENTH LEGISLATURE

Legislative Document

No. 1938

S.P. 698

In Senate, January 16, 1984

Referred to the Committee on Taxation. Ordered printed and sent down for concurrence.

Approved for introduction by the Legislative Council pursuant to Joint Rule 26.

JOY J. O'BRIEN, Secretary

Presented by Senator Wood of York.

Cosponsors: Representative Higgins of Portland, Senator Perkins of Hancock and Representative Rolde of York.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND EIGHTY-FOUR

AN ACT to Provide a Sales Tax
Exemption for Community Action Agencies.

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

36 MRSA §1760, sub-§46 is enacted to read:

46. Community action agencies. Sales to community action agencies designated in accordance with Title 5, section 3519.

STATEMENT OF FACT

Community action agencies, operating completely with governmental money, nevertheless, must pay sales tax on their purchases. This has a particular negative effect when they purchase weatherization materials. Payment of the sales tax means fewer homes can be weatherized because government funds are being

1 passed through from government to agency and back to
2 government.

3 It is estimated that 400 or more additional Maine
4 homes could be weatherized by these savings.

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