

MAINE STATE LEGISLATURE

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1 (After Deadline)
2 FIRST REGULAR SESSION
3

4 ONE HUNDRED AND TWELFTH LEGISLATURE
5

6 Legislative Document

No. 1071

8 H.P. 748

House of Representatives, March 19, 1985

9 Approved for introduction by a majority of the Legislative Council
10 pursuant to Joint Rule 27.

11 On motion of Representative Higgins of Portland, referred to the
Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

12 Presented by Representative Hickey of Augusta.

Cosponsored by Representative Perry of Mexico.

13 STATE OF MAINE
14

15 IN THE YEAR OF OUR LORD
16 NINETEEN HUNDRED AND EIGHTY-FIVE
17

18 AN ACT to Exempt Veterans' Memorial
19 Cemetery Associations from Maine Sales
20 and Use Tax.
21

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

24 36 MRSa §1760, sub-§51 is enacted to read:

25 51. Veterans' Memorial Cemetery Associations.
26 Sales to incorporated nonprofit Veterans' Memorial
27 Cemetery Associations.

28 FISCAL NOTE

29 The exemption will become effective on or about
30 October 1, 1985. It will result in estimated revenue
31 losses as follows:

32 1985-86

1986-87

1	General Fund Revenue	\$380	\$665
2	Local Government Fund	<u>20</u>	<u>35</u>
3	Total	\$400	\$700

4 STATEMENT OF FACT

5 It is estimated that the Veterans' Memorial Ceme-
6 tery Associations will spend approximately \$12,000
7 per year for the purchase of shrubs and memorials
8 each year which are donated to the Maine Veterans'
9 Memorial Cemetery. Another \$2,000 is spent annually
10 for miscellaneous supplies. A sales tax exemption
11 will make that money, which is presently paid for
12 sales tax, available to purchase more cemetery items.
13 All funds which the associations receive are from do-
14 nations.

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