

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 645

H.P. 478 House of Representatives, March 5, 1987
Reference to the Committee on Taxation suggested and
ordered printed.

EDWIN H. PERT, Clerk
Presented by Representative HOLLOWAY of Edgecomb.
Cosponsored by Senator SEWALL of Lincoln.

STATE OF MAINE

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

1 AN ACT to Provide a Sales Tax Exemption for
2 Nonprofit Animal Shelters.
3

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

6 36 MRSA §1760, sub-§56 is enacted to read:

7 56. Sales to incorporated nonprofit animal shel-
8 ters. Sales of materials and items used in the oper-
9 ation and maintenance of incorporated nonprofit ani-
10 mal shelters and maintenance and care of any animal
11 housed in those shelters.

1

STATEMENT OF FACT

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The purpose of this bill is to provide a sales tax exemption to incorporated nonprofit animal shelters for materials and items used in the operation and maintenance of those shelters and for maintenance and care of animals in the shelters.

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