

MAINE STATE LEGISLATURE

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SECOND REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 2388

H.P. 1742 House of Representatives, March 1, 1988
Approved for introduction by a majority of the
Legislative Council pursuant to Joint Rule 27.
Reference to the Committee on Taxation suggested and
ordered printed.

EDWIN H. PERT, Clerk
Presented by Representative STEVENS of Bangor.

Cosponsored by Representatives CASHMAN of Old Town,
JACKSON of Harrison, and Senator TWITCHELL of Oxford.

STATE OF MAINE

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

1 AN ACT to Provide a Sales Tax Exemption to
2 Nonprofit Organizations which Fulfill the Last
3 Wishes of Terminally Ill Children.
4

5 Emergency preamble. Whereas, Acts of the
6 Legislature do not become effective until 90 days
7 after adjournment unless enacted as emergencies; and

8 Whereas, there are certain nonprofit organizations
9 which raise money by donations to provide special

1 requests to terminally ill children who have only a
2 short time to live, including gifts of stereos,
3 television sets and trips to Disneyworld; and

4 Whereas, the budgets of these organizations are
5 not large and therefore a sales tax exemption would
6 provide needed additional money for their widely
7 supported efforts, and the loss to the State would be
8 insignificant; and

9 Whereas, proposals for sales tax exemptions of
10 this kind have been enacted in the past, but must be
11 presented to the Joint Standing Committee on Taxation
12 on an individual basis; and

13 Whereas, the urgency of these acts of charity
14 require that these savings be available in the current
15 year; and

16 Whereas, in the judgment of the Legislature, these
17 facts create an emergency within the meaning of the
18 Constitution of Maine and require the following
19 legislation as immediately necessary for the
20 preservation of the public peace, health and safety;
21 now, therefore,

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

24 36 MRSA §1760, sub-§62 is enacted to read:

25 62. Organizations fulfilling the last wishes of
26 terminally ill children. Sales to incorporated
27 nonprofit organizations which fulfill the last wishes
28 of terminally ill children.

29 **Emergency clause.** In view of the emergency
30 cited in the preamble, this Act shall take effect when
31 approved.

32 STATEMENT OF FACT

33 This bill provides a sales tax exemption to
34 Operation Lift Off and other nonprofit organizations

1 which fulfill the last wishes of terminally ill
2 children.

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