

# MAINE STATE LEGISLATURE

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L.D. 2711

(Filing No. H-817 )

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
113TH LEGISLATURE  
FOURTH SPECIAL SESSION

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HOUSE AMENDMENT "A" to H.P. 2007, L.D. 2711,  
Bill, "AN ACT to Provide a Sales Tax Exemption for  
Items Sold in Schools."

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Amend the bill by striking out all of subsection  
64 and inserting in its place the following:

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'64. Schools and school-sponsored organizations.  
Sales of goods and services by public and private  
elementary and secondary schools that otherwise  
qualify as a school under section 1760, subsection 16,  
and student organizations sponsored by those schools,  
including booster clubs and student or parent-teacher  
organizations, provided the profits from those sales  
are used to benefit those schools or student  
organizations or are used for a charitable purpose.'

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Further amend the bill by inserting after the  
emergency clause the following:

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'FISCAL NOTE

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Current collections of tax revenue from these  
sources amount to \$10,000 annually, but could be as  
much as \$500,000 if every school and organization were  
in compliance with existing law. Since this potential  
revenue has never been included in official revenue  
estimates, the actual fiscal impact for Fiscal Year  
1989 is negligible.'

HOUSE AMENDMENT "<sup>A</sup>" to H.P. 2007, L.D. 2711

1 STATEMENT OF FACT

2 This amendment would exempt from the sales tax  
3 sales of goods and services by certain schools and  
4 student organizations sponsored by schools, provided  
5 the profits from those sales benefit a school or a  
6 student organization, or are used for a charitable  
7 purpose.

Filed by Rep. Lisnik of Presque Isle  
Reproduced and distributed under the direction of the Clerk of the  
House  
11/28/88 (Filing No. H-817)