

MAINE STATE LEGISLATURE

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(EMERGENCY)
FOURTH SPECIAL SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 2711

H.P. 2007 House of Representatives, November 28, 1988
Approved for introduction by a majority of the
Legislative Council pursuant to Joint Rule 26.
Reference to the Committee on Taxation suggested and
ordered printed.

EDWIN H. PERT, Clerk
Presented by Representative LISNIK of Presque Isle.
Cosponsored by Representative CASHMAN of Old Town,
Speaker MARTIN of Eagle Lake, and Senator PEARSON of Penobscot.

STATE OF MAINE

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

1 AN ACT to Provide a Sales Tax Exemption for
2 Items Sold in Schools.
3

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

7 Whereas, unless this legislation is enacted as an
8 emergency measure, the sales tax on items sold by
9 schools or school-related clubs or organizations will

1 be collected by the Bureau of Taxation before the
2 expiration of the 90-day period; and

3 Whereas, in the judgment of the Legislature, these
4 facts create an emergency within the meaning of the
5 Constitution of Maine and require the following
6 legislation as immediately necessary for the
7 preservation of the public peace, health and safety;
8 now, therefore,

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

11 36 MRSA §1760, sub-§64 is enacted to read:

12 64. School sales for profit. Items sold for
13 profit by a school or a school-related club or
14 organization, including, but not limited to, booster
15 clubs and student or parent-teacher organizations.

16 Emergency clause. In view of the emergency
17 cited in the preamble, this Act shall take effect when
18 approved.

19 STATEMENT OF FACT

20 This bill provides a sales and use tax exemption
21 for items sold by a school or a school-related club or
22 organization for profit.

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