

MAINE STATE LEGISLATURE

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L.D. 99
(Filing No. S-12)

**STATE OF MAINE
SENATE
114TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT " A " to S.P. 94, L.D. 99, Bill, "An Act to Provide a Sales Tax Exemption for Materials Purchased by Certain Religious Institutions"

Amend the bill by striking out everything after the enacting clause and before the statement of fact and inserting in its place the following:

'36 MRSA §1760, sub-§65 is enacted to read:

65. Sales to monasteries and convents. Sales of items for use in the operation and maintenance of an incorporated nonprofit monastery or convent. For the purpose of this subsection, "monastery" and "convent" means the dwelling place of a community of religious persons.

FISCAL NOTE

The loss of revenue associated with this bill is negligible and can, therefore, be absorbed within existing resources.'

STATEMENT OF FACT

This amendment provides a sales tax exemption to religious institutions known as monasteries and convents and adds a fiscal note.

Reported by Senator Andrews for the Committee on Taxation.
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(3/15/89) (Filing No. S-12)