

MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 1079

S.P. 413

In Senate, April 6, 1989

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator PEARSON of Penobscot.

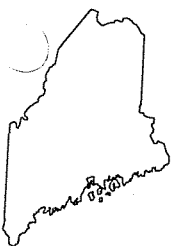
Cosponsored by Senator WHITMORE of Androscoggin, Senator CLARK of Cumberland and Representative CASHMAN of Old Town.

STATE OF MAINE

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

An Act to Exempt from the Maine Sales Tax Purchases of Goods and Services by Scouting Organizations.

(EMERGENCY)



1 **Emergency preamble.** Whereas, Acts of the Legislature do not
2 become effective until 90 days after adjournment unless enacted
3 as emergencies; and

5 Whereas, the youth of this State are one of its most
6 valuable assets; and

7
8 Whereas, the Pine Tree Council Boy Scouts of America, the
9 Katahdin Area Boy Scouts of America, the Kennebec Girl Scout
10 Council and the Abnaki Girl Scout Council are charitable,
11 nonprofit organizations which provide important and effective
12 educational and developmental training for over 37,000 youth
13 residents of the State; and

15 Whereas, over 10,000 adult volunteers donate their time and
16 energy to the 4 scouting organizations of this State; and

17
18 Whereas, in 1987 and 1988, over \$2,000,000 was donated by
19 Maine residents and businesses operating in the State to maintain
20 and enhance the programs of the Pine Tree Council Boy Scouts of
21 America; and

23 Whereas, of the \$2,000,000 contributed to the Pine Tree
24 Council Boy Scouts of America, \$1,000,000 was earmarked for an
25 endowment fund and \$1,000,000 was earmarked for capital
26 improvements at scouting facilities in the State; and

27
28 Whereas, of the \$1,000,000 earmarked for capital
29 improvements, \$250,000 has been expended and significant amounts
30 of the \$750,000 remaining for capital improvements are scheduled
31 to be expended during the summer months of 1989; and

33 Whereas, the imposition of the sales tax on the purchases of
34 goods and services with the \$750,000 will significantly reduce
35 the amount of funds available for capital improvements; and

37 Whereas, in the judgment of the Legislature, these facts
38 create an emergency within the meaning of the Constitution of
39 Maine and require the following legislation as immediately
40 necessary for the preservation of the public peace, health and
41 safety; now, therefore,

43 **Be it enacted by the People of the State of Maine as follows:**

45 **36 MRSA §1760, sub-§56**, as repealed and replaced by PL 1987,
46 c. 769, Pt. A, §153, is amended to read:

47
48 **56. Nonprofit youth organizations.** Sales to nonprofit
49 youth organizations whose primary purpose is to provide athletic
50 instruction in a nonresidential setting, or to local units of
51 incorporated nonprofit national scouting organizations.

