

MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

SECOND REGULAR SESSION - 1990

Legislative Document

No. 1988

S.P. 763

In Senate, December 18, 1989

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 26.

Received by the Secretary of the Senate on December 18, 1989. Referred to the Committee on Taxation and 1,600 ordered printed pursuant to Joint Rule 14.

Joy J. O'Brien
JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator CLARK of Cumberland.

Cosponsored by Senator BALDACCI of Penobscot, Representative FOSS of Yarmouth and Senator PERKINS of Hancock.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND NINETY

An Act to Exempt Chambers of Commerce from the Use Tax on Items Distributed to the Public Free of Charge.



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

2
36 MRSA §1760, sub-§72 is enacted to read:

4
5 72. Distribution of free items by a chamber of commerce.
6 Sales to local branches of a chamber of commerce of any items
7 which will ultimately be distributed to the public at no cost.
8

10
12
14
STATEMENT OF FACT

16 The purpose of this bill is to ensure that a chamber of
17 commerce organization will not be obligated to pay a sales tax on
18 items which are ultimately distributed to the public. This bill
19 gives chambers of commerce an exemption under the Maine Revised
20 Statutes, Title 36, section 1760.