

# MAINE STATE LEGISLATURE

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# 115th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1991

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Legislative Document

No. 473

H.P. 343

House of Representatives, February 8, 1991

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

Presented by Representative HOLT of Bath.

Cosponsored by Representative KILKELLY of Wiscasset, Representative SWAZEY of Bucksport and Senator CARPENTER of York.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND NINETY-ONE

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**An Act to Provide a Sales Tax Exemption for Sales by Volunteer Fire  
Department Auxiliaries.**

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

36 MRSA §1760, sub-§76 is enacted to read:

76. Volunteer fire department auxiliaries. Sales of tangible personal property by volunteer fire department auxiliaries whose primary purpose is to benefit nonprofit volunteer fire departments, provided that the profits from those sales are used to benefit volunteer fire departments.

**STATEMENT OF FACT**

This bill provides a sales tax exemption for items sold by volunteer fire department auxiliaries.