

# MAINE STATE LEGISLATURE

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# 115th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1991

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Legislative Document

No. 630

S.P. 239

In Senate, February 14, 1991

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script, reading "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator CONLEY of Cumberland  
Cosponsored by Representative CASHMAN of Old Town and Representative MAHANY of  
Easton.

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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 Nonprofit Corporations  
Designed to Assist Handicapped Persons.**

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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. Organizations providing certain services to handicapped or developmentally disabled persons. Sales to incorporated nonprofit corporations whose primary purpose is to assist handicapped or developmentally disabled persons, including children, to function in their communities.

#### STATEMENT OF FACT

This bill provides a sales tax exemption to incorporated nonprofit organizations that assist handicapped or developmentally disabled children and adults to function in their communities.