

# MAINE STATE LEGISLATURE

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# 115th MAINE LEGISLATURE

## SECOND REGULAR SESSION-1992

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Legislative Document

No. 2005

S.P. 806

In Senate, January 8, 1992

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 26.  
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 BOST of Penobscot  
Cosponsored by Representative RUHLIN of Brewer.

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STATE OF MAINE

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

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**An Act to Ensure that Certain Sales by Boy Scouting and Girl Scouting  
Organizations Are Exempt from the Sales Tax.**

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

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36 MRSA §1760, sub-§56, as amended by PL 1989, c. 533, §7,  
4 is further amended to read:

6

56. Nonprofit youth organizations. Sales to and by  
nonprofit youth organizations whose primary purpose is to provide  
8 athletic instruction in a nonresidential setting, or to councils  
and local units of incorporated nonprofit national scouting  
10 organizations;

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#### STATEMENT OF FACT

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This bill ensures that items sold to raise money for  
16 scouting organizations are exempt from the sales tax, including  
the "snack tax."

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