

MAINE STATE LEGISLATURE

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116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

Legislative Document

No. 12

H.P. 5

House of Representatives, January 4, 1993

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

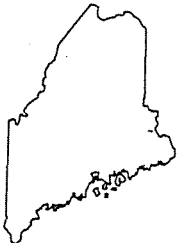
Presented by Representative ALIBERTI of Lewiston.

Cosponsored by Representative DORE of Auburn, Representative STROUT of Corinth and Senator BUSTIN of Kennebec.

STATE OF MAINE

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

An Act to Exempt Emergency Food Banks from State Sales Tax.



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

4 Sec. 1. 36 MRSA §1760, sub-§47, as enacted by PL 1983, c. 855,
§7, is amended to read:

6 47. **Emergency shelters, feeding organizations and emergency**
8 **food supply programs.** Sales of household and sanitary supplies
10 and food items otherwise subject to tax to incorporated nonprofit
12 organizations which that provide free temporary emergency shelter
or food, whether served on site or given away as emergency food
supplies for consumption at home, for underprivileged
individuals in this State.

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STATEMENT OF FACT

This bill expands the sales tax exemption for emergency food
and shelter organizations to include food banks and food items
that would otherwise be subject to tax.