

# MAINE STATE LEGISLATURE

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# 116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

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Legislative Document

No. 244

S.P. 90

In Senate, February 2, 1993

**An Act to Establish a Sales Tax Exemption for Project Graduation Organizations.**

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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 BALDACCI of Penobscot.

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

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Sec. 1. 36 MRSA §1760, sub-§64. as enacted by PL 1987, c. 895,  
is amended to read:

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64. **Schools and school-sponsored organizations.** Sales of goods and services by public and private elementary and secondary schools that otherwise qualify as a school under section 1760, subsection 16, and student organizations sponsored by those schools, including booster clubs, project graduation committees and student or parent-teacher organizations, provided the profits from those sales are used to benefit those schools or student organizations or are used for a charitable purpose.

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Sec. 2. **Effective date.** This Act takes effect October 1, 1993.

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#### STATEMENT OF FACT

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This bill expands the existing sales tax exemption for schools and school-sponsored organizations to specifically include project graduation committees.