

MAINE STATE LEGISLATURE

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117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

No. 1156

H.P. 825

House of Representatives, April 4, 1995

An Act to Clarify the Tax Status of Homeless Shelters in Maine.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative DONNELLY of Presque Isle.

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

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

6 **47. Emergency shelter and feeding organizations.** Sales of
household--and--sanitary--supplies to incorporated nonprofit
8 organizations which that provide free temporary emergency shelter
or food for underprivileged individuals in this State.

10
12 **STATEMENT OF FACT**

14
16 Under current law, only the sales "of household and sanitary
supplies" to emergency shelter and feeding organizations are
18 exempt from taxation. This bill removes that limitation and
extends the existing exemption to all sales to emergency shelter
and feeding organizations.