

MAINE STATE LEGISLATURE

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117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

No. 1561

H.P. 1116

House of Representatives, June 5, 1995

**An Act to Exempt Food Banks from Sales Tax and to Provide a Review
Schedule for Sales Tax Exemptions.**

(AFTER DEADLINE)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 27.
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 SAXL of Portland.

Cosponsored by Representatives: AHEARNE of Madawaska, BOUFFARD of Lewiston, CAMERON of Rumford, CAMPBELL of Holden, CHICK of Lebanon, DORE of Auburn, DUNN of Gray, ETNIER of Harpswell, FARNUM of South Berwick, FISHER of Brewer, GAMACHE of Lewiston, GERRY of Auburn, GREEN of Monmouth, KEANE of Old Town, LEMAIRE of Lewiston, LEMONT of Kittery, MURPHY of Berwick, PAUL of Sanford, POULIOT of Lewiston, REED of Falmouth, RICHARDSON of Portland, RICKER of Lewiston, SAXL of Bangor, SHIAH of Bowdoinham, SPEAR of Nobleboro, TRIPP of Topsham, TUTTLE of Sanford, Senators: BERUBE of Androscoggin, CAREY of Kennebec, FERGUSON of Oxford, HARRIMAN of Cumberland.

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

2
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**
7 **food supply programs.** Sales of household and sanitary supplies
8 and food items otherwise subject to tax to incorporated nonprofit
9 organizations which that provide free temporary emergency shelter
10 or food, whether served on site or given away as emergency food
11 supplies for consumption at home, for underprivileged
12 individuals in this State-;

14 **Sec. 2. 36 MRSA §1760-C** is enacted to read:

16 **§1760-C. Legislative review of sales tax exemptions**

18 The sales tax exemptions contained in section 1760 must be
19 reviewed by January 1, 1996 and every 2 years after that date by
20 the joint standing committee of the Legislature having
21 jurisdiction over taxation matters.

24 **STATEMENT OF FACT**

26 This bill expands the sales tax exemption for emergency food
27 and shelter organizations to include food banks and food items
28 that would otherwise be subject to tax. It also enacts a review
29 schedule for the Joint Standing Committee on Taxation to follow
30 in reviewing all sales tax exemptions.