

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 2102

S.P. 743

In Senate, March 30, 1999

**An Act to Exempt from Use Tax Merchandise that is Donated to a
Nonprofit Organization.**

(AFTER DEADLINE)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule
205.

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 RUHLIN of Penobscot.

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

2 Sec. 1. 36 MRSA §198, sub-§2, ¶D, as enacted by PL 1985, c.
4 430, §3, is repealed.

6 Sec. 2. 36 MRSA §1863, as enacted by PL 1981, c. 503, is
8 repealed.

10 Sec. 3. 36 MRSA §1864 is enacted to read:

12 §1864. No use tax on merchandise donated to charity

14 A use tax may not be imposed on merchandise that a retailer
16 or distributor donates to an organization exempt from taxation
18 under the Code, Section 501(c)(3), as amended.

SUMMARY

20 This bill exempts from the use tax merchandise that a
retailer or distributor donates to a nonprofit organization.