MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document No	
H.P. 64	House of Representatives, January 9, 2001
An Act to Exempt Organization from	Merchandise That is Donated to a Nonprofit

Reference to the Committee on Taxation suggested and ordered printed.

MILLICENT M. MacFARLAND, Clerk

Millient M. Mac Failand

Presented by Representative LEMOINE of Old Orchard Beach. Cosponsored by Senator LEMONT of York and Representatives: COLLINS of Wells, DUNLAP of Old Town, ESTES of Kittery, RICHARDSON of Brunswick.

	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4	430, §3, is repealed.
6	Sec. 2. 36 MRSA §1863, as enacted by PL 1981, c. 503, is repealed.
8	Sec. 3. 36 MRSA §1864 is enacted to read:
10	§1864. No use tax on merchandise donated to charity
12	A use tax may not be imposed on merchandise that a retailer
14	donates from inventory to an organization exempt from taxation under the Code, Section 501(c)(3), as amended.
16	
18	SUMMARY
20	This bill exempts from the use tax merchandise, from inventory, that a retailer donates to a nonprofit organization.
22	-