

# MAINE STATE LEGISLATURE

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# 120th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2001

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Legislative Document

No. 438

H.P. 348

House of Representatives, February 1, 2001

**An Act to Exempt Nonprofit Religious Ministries From Sales Tax for  
Items Used in Missionary Work.**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*

MILLICENT M. MacFARLAND, Clerk

Presented by Representative DUPREY of Hampden.  
Cosponsored by Senator DAVIS of Piscataquis and  
Representatives: ANNIS of Dover-Foxcroft, CRESSEY of Baldwin, GLYNN of South  
Portland, KASPRZAK of Newport, MacDOUGALL of North Berwick, MENDROS of  
Lewiston, O'BRIEN of Augusta, YOUNG of Limestone.

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

4 **Sec. 1. 36 MRSA §1760, sub-§84** is enacted to read:

6 **84. Sales to incorporated nonprofit religious ministries.**  
8 **Sales to incorporated nonprofit religious ministries of items**  
10 **used in missionary work.**

12 **SUMMARY**

This bill exempts from state sales tax sales to incorporated nonprofit religious ministries of items used in missionary work.