

# MAINE STATE LEGISLATURE

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# 120th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2001

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Legislative Document

No. 581

H.P. 460

House of Representatives, February 6, 2001

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**An Act to Exempt Certain Organizations from the Meals and Lodging Tax.**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*

MILLICENT M. MacFARLAND, Clerk

Presented by Representative STANLEY of Medway.

Cosponsored by Representatives: BRYANT of Dixfield, CARR of Lincoln, CLARK of Millinocket, DUNLAP of Old Town, JONES of Greenville, MATTHEWS of Winslow, RICHARDSON of Brunswick.

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. Certain sales by auxiliary organization of American**  
8 **Legion. Sales of meals and related items and services by an**  
10 **auxiliary organization of the American Legion in connection with**  
12 **a fund-raising event if the meals and related items and services**  
14 **are provided in a room that is separate from the lounge**  
16 **facilities, if any, of the American Legion and patrons are**  
18 **prohibited from taking alcoholic beverages from the lounge**  
20 **facilities to the separate room where the meals and related items**  
22 **and services are provided.**

### SUMMARY

18 This bill proposes a sales tax exemption for sales of meals  
20 and related items and services by an American Legion auxiliary  
22 organization in connection with a fund-raising event if the sales  
are made in a room that is separate from a lounge and patrons are  
prohibited from taking alcoholic beverages from the lounge to the  
separate room.