



120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 845

H.P. 645

House of Representatives, February 15, 2001

An Act to Establish a Sales Tax Exemption for Certain Incorporated, Nonprofit Memorial Foundations.

(EMERGENCY)

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. Mac Failand

MILLICENT M. MacFARLAND, Clerk

Presented by Representative JACOBS of Turner. Cosponsored by Senator NUTTING of Androscoggin and Representatives: CHIZMAR of Lisbon, GREEN of Monmouth, HUTTON of Bowdoinham, O'BRIEN of Lewiston, SIMPSON of Auburn. **Emergency preamble. Whereas,** Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, certain incorporated, nonprofit memorial foundations, such as the Araxine Wilkins Sawyer Foundation, present free public educational programs; and

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Whereas, it is imperative that certain of these organizations receive a sales tax exemption that takes immediate effect; and

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Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

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

84. Certain memorial foundations. Sales to incorporated,
24 nonprofit memorial foundations established to support good citizenship and wholesome activities and that present regular
26 educational programs that are free to the public from a facility owned by the foundation.
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Emergency clause. In view of the emergency cited in the 30 preamble, this Act takes effect when approved.

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SUMMARY

This bill provides a sales tax exemption for incorporated, nonprofit memorial foundations, such as the Araxine Wilkins Sawyer Foundation, that are established for educational and social purposes and that present free public educational programs.