

# MAINE STATE LEGISLATURE

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# 122nd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2005

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Legislative Document

No. 747

S.P. 245

In Senate, February 10, 2005

**An Act To Provide a Sales Tax Exemption during the Holiday  
Season for Nonprofit Organizations That Purchase Gifts for  
Underprivileged Children**

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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 MAYO of Sagadahoc.  
Cosponsored by Representatives: HUTTON of Bowdoinham, McCORMICK of West  
Gardiner.

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

4 **Sec. 1. 36 MRSA §1760, sub-§88** is enacted to read:

6 **88. Organizations purchasing gifts for underprivileged**  
8 **children. From Thanksgiving Day to December 31st of every year,**  
**sales to an incorporated nonprofit organization whose primary**  
**purpose is providing gifts for underprivileged children.**

10 **SUMMARY**

12  
14 This bill provides a sales tax exemption during the holiday season to incorporated nonprofit organizations whose primary purpose is providing gifts to underprivileged children.