

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2005

Legislative Document

No. 1191

H.P. 820

House of Representatives, March 8, 2005

An Act To Provide Tax-exempt Status to Service Dog Trainers

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative BLISS of South Portland.
Cosponsored by Senator BARTLETT of Cumberland and
Representatives: BARSTOW of Gorham, EBERLE of South Portland, FISCHER of Presque
Isle.

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

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

88. Service dog trainers. Sales to organizations that are exempt from federal taxation under the Code, Section 501(c)(3) of tangible personal property and taxable services essential for the training, care and maintenance of service dogs used to aid persons with disabilities.

SUMMARY

This bill provides a sales tax exemption for purchases made by an organization that trains service dogs used to assist persons with disabilities, as long as the organization is tax exempt under the United States Internal Revenue Code, Section 501(c)(3).