

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2005

Legislative Document

No. 1556

H.P. 1097

House of Representatives, April 6, 2005

An Act To Promote and Facilitate Programs That Teach Thinking Skills and Problem Solving

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative CUMMINGS of Portland.

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. Certain sales by incorporated nonprofit organizations**
8 **that administer creative problem-solving competitions. Sales to**
10 **and by incorporated nonprofit membership-based organizations that**
12 **administer creative problem-solving competitions and are part of**
14 **national and international competitions for the benefit of**
16 **students from kindergarten through college. Notwithstanding the**
18 **provisions of section 1754-B, subsections 2-B and 2-C,**
20 **organizations that qualify for this exemption are entitled to**
22 **receive a resale certificate from the State Tax Assessor.**

24 **Sec. 2. Application.** That section of this Act that enacts the
Maine Revised Statutes, Title 36, section 1760, subsection 88
applies to sales occurring on or after October 1, 2005.

SUMMARY

This bill provides a sales tax exemption for sales to and by
certain nonprofit organizations that administer creative
problem-solving competitions.