

# MAINE STATE LEGISLATURE

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# 124th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2009

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Legislative Document

No. 167

H.P. 146

House of Representatives, January 20, 2009

**An Act To Provide a Sales Tax Exemption for Used Goods Sold To  
Benefit Food Pantries**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative SCHATZ of Blue Hill.  
Cosponsored by Senator DAMON of Hancock and  
Representative: EATON of Sullivan.

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

2 **Sec. 1. 36 MRSA §1760, sub-§92** is enacted to read:

3 92. Used goods. Sales of used tangible personal property by a nonprofit  
4 organization when the profits from the sales of that property are used to benefit a food  
5 pantry. For purposes of this subsection, "food pantry" means a nonprofit organization  
6 that receives donated food products and provides those food products to the indigent for  
7 no or reduced cost.

8 **Sec. 2. Rulemaking.** The Department of Administrative and Financial Services,  
9 Bureau of Revenue Services shall adopt routine technical rules, as defined in the Maine  
10 Revised Statutes, Title 5, chapter 375, subchapter 2-A, to implement the provisions of  
11 this Act.

12 **Sec. 3. Effective date.** That section of this Act that enacts the Maine Revised  
13 Statutes, Title 36, section 1760, subsection 92 takes effect October 1, 2009.

14 **SUMMARY**

15 This bill provides a sales tax exemption for sales of used goods by a nonprofit  
16 organization when the profits from those sales benefit a food pantry.