MAINE STATE LEGISLATURE

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124th MAINE LEGISLATURE

FIRST REGULAR SESSION-2009

Legislative DocumentNo. 265S.P. 88January 27, 2009

An Act To Provide a Sales Tax Exemption to Certain Organizations That Provide Assistance to Members of the Military

(EMERGENCY)

Reference to the Committee on Taxation suggested and ordered printed.

JOY J. O'BRIEN Secretary of the Senate

Presented by Senator GOODALL of Sagadahoc. Cosponsored by Representative CORNELL du HOUX of Brunswick and Senators: BOWMAN of York, DIAMOND of Cumberland, MARRACHÉ of Kennebec, Representatives: AYOTTE of Caswell, DUCHESNE of Hudson, WEBSTER of Freeport.

1 2	Emergency preamble. Whereas, acts and resolves of the Legislature do no become effective until 90 days after adjournment unless enacted as emergencies; and
3 4	Whereas, with our nation waging war on 2 fronts, the toll on those in the military and their families is tremendous; and
5	Whereas, it is imperative to provide support to our troops and their families; and
6 7 8	Whereas, providing a sales tax exemption to organizations that support members of the military allows those organizations to better support members of the military and their families; and
9 10 11 12	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,
13	Be it enacted by the People of the State of Maine as follows:
14	Sec. 1. 36 MRSA §1760, sub-§92 is enacted to read:
15 16 17 18	92. Nonprofit organizations providing assistance to members of military. Sales to incorporated nonprofit organizations that provide assistance to members of the state military forces, as defined in Title 37-B, section 102, or the United States Armed Forces including the National Guard and Reserves, and their family members.
19 20	Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.
21	SUMMARY
22 23	This bill provides an exemption from Maine sales tax to nonprofit organizations that