

MAINE STATE LEGISLATURE

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124th MAINE LEGISLATURE

SECOND REGULAR SESSION-2010

Legislative Document

No. 1674

S.P. 646

In Senate, January 6, 2010

**An Act To Amend the Law Governing Sales Tax Exemptions for
Certain Nonprofit Youth Organizations**

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule
203.

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 SHERMAN of Aroostook.
Cosponsored by Representative LEWIN of Eliot and
Senators: COURTNEY of York, DAVIS of Cumberland, Representatives: CUSHING of
Hampden, THIBODEAU of Winterport.

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

2 **Sec. 1. 36 MRSA §1760, sub-§56**, as amended by PL 1989, c. 533, §7, is further
3 amended to read:

4 **56. Nonprofit youth organizations.** Sales to nonprofit youth organizations whose
5 primary purpose is to provide athletic or artistic instruction in a nonresidential setting, or
6 to councils and local units of incorporated nonprofit national scouting organizations;

7 **SUMMARY**

8 Current law provides a sales tax exemption for nonprofit youth organizations whose
9 primary purpose is to provide athletic instruction in a nonresidential setting. This bill
10 expands application of the sales tax exemption to nonprofit youth organizations whose
11 primary purpose is to provide artistic instruction in a nonresidential setting.