

MAINE STATE LEGISLATURE

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125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 205

S.P. 55

In Senate, January 27, 2011

An Act To Provide a Sales Tax Exemption to Incorporated Nonprofit Performing Arts Organizations

Reference to the Committee on Taxation suggested and ordered printed.

Joseph G. Carleton Jr.

JOSEPH G. CARLETON, JR.
Secretary of the Senate

Presented by Senator GERZOFKY of Cumberland.

Cosponsored by Representative WEBSTER of Freeport and

Senators: ALFOND of Cumberland, GOODALL of Sagadahoc, Representatives: CLARKE of Bath, CORNELL du HOUX of Brunswick, KNIGHT of Livermore Falls, PRESCOTT of Topsham, PRIEST of Brunswick.

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

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

92. Performing arts organizations. Sales to incorporated nonprofit performing arts organizations organized for the purpose of providing arts, educational or cultural programs to a live audience, including, but not limited to, music, dance and theater.

SUMMARY

This bill provides a sales tax exemption for sales to incorporated nonprofit performing arts organizations.