

MAINE STATE LEGISLATURE

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L.D. 1613

Date: 4-15-16

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STATE OF MAINE
SENATE
127TH LEGISLATURE
SECOND REGULAR SESSION

SENATE AMENDMENT "B" to COMMITTEE AMENDMENT "A" to S.P. 651,
L.D. 1613, Bill, "An Act To Exempt from Sales Tax Meals Sold by Nonprofit
Organizations"

Amend the amendment by striking out all of section 1 (page 1, lines 15 to 26 in
amendment) and inserting the following:

'Sec. 1. 36 MRSA §1760, sub-§100 is enacted to read:

100. Certain sales by civic, religious or fraternal organizations. Sales of
prepared food by a civic, religious or fraternal organization, including an auxiliary of
such an organization, at a public or member-only event, except when alcoholic beverages
are available for sale at the event. This exemption is limited to the first 23 days during
which such sales are made in a calendar year.'

SUMMARY

This amendment provides a sales tax exemption for sales of prepared food by a civic,
religious or fraternal organization, including an auxiliary of such an organization, at a
public or member-only event, except when alcoholic beverages are available for sale at
the event, for up to 23 days during a calendar year.

SPONSORED BY: 

(Senator KATZ)

COUNTY: Kennebec

SENATE AMENDMENT