

MAINE STATE LEGISLATURE

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128th MAINE LEGISLATURE

FIRST REGULAR SESSION-2017

Legislative Document

No. 27

H.P. 28

House of Representatives, January 10, 2017

An Act To Exempt Sales to Parent-Teacher Organizations from the Sales Tax

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative TURNER of Burlington.
Cosponsored by Senator CYRWAY of Kennebec and
Representatives: HANINGTON of Lincoln, HEAD of Bethel, HUBBELL of Bar Harbor,
MASTRACCIO of Sanford, PARRY of Arundel, PERRY of Calais, TUELL of East Machias,
WALLACE of Dexter.

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

2 **Sec. 1. 36 MRSA §1760, sub-§101** is enacted to read:

3 **101. Parent-teacher organizations.** Sales to a parent-teacher organization
4 organized as a public benefit corporation as described in Title 13-B, section 1406.

5 **Sec. 2. Effective date.** This Act takes effect October 1, 2017.

6 **SUMMARY**

7 This bill provides a sales tax exemption to parent-teacher organizations organized as
8 public benefit corporations.