



129th MAINE LEGISLATURE

FIRST REGULAR SESSION-2019

Legislative Document

No. 22

H.P. 23

House of Representatives, January 2, 2019

An Act To Exempt from Taxation Sales to Small Nonprofit Organizations

Reference to the Committee on Taxation suggested and ordered printed.

R(+ B. Hunt

ROBERT B. HUNT Clerk

Presented by Representative CRAVEN of Lewiston. Cosponsored by Representatives: BRYANT of Windham, CLOUTIER of Lewiston, FARNSWORTH of Portland, HANDY of Lewiston, MADIGAN of Waterville, MARTIN of Eagle Lake, NADEAU of Winslow.

1	Be it enacted by the People of the State of Maine as follows:
2	Sec. 1. 36 MRSA §1760, sub-§103 is enacted to read:
3 4	103. Nonprofit organizations with gross receipts less than \$40,000. Sales to an incorporated nonprofit organization with annual gross receipts of less than \$40,000.
5	Sec. 2. 36 MRSA §2557, sub-§40 is enacted to read:
6 7	40. Nonprofit organizations with gross receipts less than \$40,000. Sales to an incorporated nonprofit organization with annual gross receipts of less than \$40,000.
8	Sec. 3. Effective date. This Act takes effect October 1, 2019.
9	SUMMARY
10 11	This bill provides a sales tax exemption and a service provider tax exemption for incorporated nonprofit organizations with annual gross receipts of less than \$40,000.