

# MAINE STATE LEGISLATURE

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# 130th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2021

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Legislative Document

No. 401

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H.P. 285

House of Representatives, February 10, 2021

**An Act To Provide a Sales and Use Tax Exemption for Certain  
Nonprofit Cemeteries**

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Received by the Clerk of the House on February 8, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

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

ROBERT B. HUNT  
Clerk

Presented by Representative UNDERWOOD of Presque Isle.  
Cosponsored by Senator: STEWART of Aroostook.

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

2 **Sec. 1. 36 MRSA §1760, sub-§107** is enacted to read:

3 **107. Nonprofit cemeteries.** Sales to an incorporated nonprofit cemetery that is  
4 exempt from federal income tax under Section 501(c)(13) of the Code.

5 **Sec. 2. Effective date.** This Act takes effect January 1, 2022.

6 **SUMMARY**

7 This bill creates a sales and use tax exemption for an incorporated nonprofit cemetery  
8 that is exempt from federal income tax under the United States Internal Revenue Code of  
9 1986.