

MAINE STATE LEGISLATURE

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131st MAINE LEGISLATURE

FIRST SPECIAL SESSION-2023

Legislative Document

No. 1755

S.P. 701

In Senate, April 20, 2023

**An Act to Exempt All Youth Development Nonprofit Organizations
from Sales Tax and the Service Provider Tax**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT
Secretary of the Senate

Presented by Senator CURRY of Waldo.
Cosponsored by Representative DODGE of Belfast and
Senator: CHIPMAN of Cumberland.

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

2 **Sec. 1. 36 MRSA §1760, sub-§56**, as corrected by RR 2019, c. 1, Pt. A, §65, is
3 amended to read:

4 **56. Nonprofit youth organizations.** Sales to nonprofit youth organizations whose
5 ~~primary purpose is to provide athletic instruction in a nonresidential setting~~, or to councils
6 and local units of incorporated nonprofit national scouting organizations.

7 **Sec. 2. 36 MRSA §2557, sub-§18**, as enacted by PL 2003, c. 673, Pt. V, §25 and
8 affected by §29, is amended to read:

9 **18. Nonprofit youth organizations.** Sales to nonprofit youth organizations whose
10 ~~primary purpose is to provide athletic instruction in a nonresidential setting~~ or sales to
11 councils and local units of incorporated nonprofit national scouting organizations;

12 **Sec. 3. Application.** Those sections of this Act that amend the Maine Revised
13 Statutes, Title 36, section 1760, subsection 56 and section 2557, subsection 18 apply to
14 sales occurring on or after January 1, 2024.

15 **SUMMARY**

16 Current law provides an exemption from the sales and use tax and the service provider
17 tax for sales to nonprofit youth organizations whose primary purpose is to provide athletic
18 instruction in a nonresidential setting. Beginning January 1, 2024, this bill extends those
19 exemptions to all nonprofit youth organizations.