

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

---

---

# NINETY - SIXTH LEGISLATURE

---

---

Legislative Document

No. 234

S. P. 99

In Senate, January 29, 1953.

Referred to Committee on Taxation. Sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary.

Presented by Senator Broggi of York.

---

---

## STATE OF MAINE

---

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-THREE

---

### AN ACT Exempting Certain Education Institutions from the Sales Tax.

---

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

**R. S., c. 14-A, § 10, sub-§ XIII, amended.** Subsection XIII of section 10 of chapter 14-A of the revised statutes, as enacted by section 1 of chapter 250 of the public laws of 1951, is hereby amended to read as follows :

**'XIII. Hospitals and churches.** Sales to hospitals and regularly organized churches or houses of religious worship, **privately operated, non-profit, education institutions recognized as such by the state commissioner of education,** excepting such sales, storage or use in activities as are mainly commercial enterprises.'