

MAINE STATE LEGISLATURE

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N I N E T Y - S E V E N T H L E G I S L A T U R E

Legislative Document

No. 1158

H. P. 1018

House of Representatives, March 2, 1955

Referred to the Committee on Taxation, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Fuller of China by request.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-FIVE

**AN ACT Exempting Non-Profit and Charitable Institutions from Sales and Use
Tax Law.**

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

R. S., c. 17, § 10, sub-§ XVI, amended. The 1st sentence of subsection XVI of section 10 of chapter 17 of the revised statutes is hereby amended to read as follows:

‘Sales to incorporated hospitals, **incorporated nonprofit, charitable institutions,** institutions incorporated as nonprofit corporations for the sole purpose of conducting medical research, schools and regularly organized churches or houses of religious worship, excepting sales, storage or use in activities which are mainly commercial enterprises.’