

STATE OF MAINE

IN THE YEAR OF OUR LORD
TWO THOUSAND AND EIGHTEEN

H.P. 1315 - L.D. 1882

An Act To Exempt from Taxation Sales to Certain Nonprofit Organizations Supporting Veterans

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

Sec. 1. 36 MRSA §1760, sub-§102 is enacted to read:

102. Certain support organizations for combat-injured veterans. Sales to incorporated nonprofit organizations organized for the primary purpose of operating a retreat in the State for combat-injured veterans and their families free of charge.

Sec. 2. 36 MRSA §2557, sub-§§37 and 38, as enacted by PL 2015, c. 267, Pt. TTTT, §8 and affected by §9, are amended to read:

37. Certain veterans' support organizations. Sales to incorporated nonprofit organizations organized for the purpose of providing direct supportive services in the State to veterans and their families living with service-related post-traumatic stress disorder or traumatic brain injury; ~~and~~

38. Nonprofit library collaboratives. Sales to nonprofit collaboratives of academic, public, school and special libraries that provide support for library resource sharing, promote quality library information services and support the cultural, educational and economic development of the State; ~~and~~

Sec. 3. 36 MRSA §2557, sub-§39 is enacted to read:

39. Certain support organizations for combat-injured veterans. Sales to incorporated nonprofit organizations organized for the primary purpose of operating a retreat in the State for combat-injured veterans and their families free of charge.

Sec. 4. Appropriations and allocations. The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF
Revenue Services, Bureau of 0002**

Initiative: Provides one-time funding for programming changes to add an exemption line to the sales tax form.

| GENERAL FUND | 2017-18 | 2018-19 |
|---------------------------|----------------|----------------|
| All Other | \$0 | \$2,500 |
| GENERAL FUND TOTAL | \$0 | \$2,500 |

Sec. 5. Effective date. This Act takes effect October 1, 2018.