**An Act To Provide a Sales and Use Tax Exemption for Certain Educational Collaboratives**

**STATE OF MAINE**

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**IN THE YEAR OF OUR LORD**

**Two Thousand Twenty-one**

**\_\_\_\_\_**

**H.P. 315 - L.D. 435**

**An Act To Provide a Sales and Use Tax Exemption for Certain Educational Collaboratives**

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

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

**107.** **Certain educational collaboratives.**  Beginning January 1, 2022, sales to an incorporated nonprofit collaborative whose members are regional school units, as defined in Title 20-A, section 1, subsection 24-B, and that is organized to assist those units with professional development opportunities and services.

**Sec.** **2. 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 computer programming costs to create a new sales tax exemption certificate.

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| **GENERAL FUND** | **2021-22** | **2022-23** |
| All Other | $5,000 | $0 |
|   | \_\_\_\_\_\_\_\_\_\_ | \_\_\_\_\_\_\_\_\_\_ |
| GENERAL FUND TOTAL | $5,000 | $0 |