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Date: (Filing No. S-)

TAXATION

Reproduced and distributed under the direction of the Secretary of the Senate.

**STATE OF MAINE
SENATE
131ST LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 701, L.D. 1755, “An Act to Exempt All Youth Development Nonprofit Organizations from Sales Tax and the Service Provider Tax”

Amend the bill by striking out the title and substituting the following:

'An Act to Exempt Certain Youth Development Nonprofit Organizations from Sales Tax and the Service Provider Tax'

Amend the bill in section 1 in subsection 56 in the 2nd line (page 1, line 5 in L.D.) by inserting after the following: "~~setting~~," the following: 'that have been determined by the United States Internal Revenue Service to be exempt from taxation under Section 501(c)(3) of the Code'

Amend the bill in section 2 in subsection 18 in the 2nd line (page 1, line 10 in L.D.) by inserting after the following: "~~setting~~" the following: 'that have been determined by the United States Internal Revenue Service to be exempt from taxation under Section 501(c)(3) of the Code'

Amend the bill by inserting after section 3 the following:

'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 administrative costs to implement a tax exemption for sales to certain nonprofit youth organizations.

GENERAL FUND	2023-24	2024-25
All Other	\$3,680	\$0
GENERAL FUND TOTAL	<hr/> \$3,680	<hr/> \$0

COMMITTEE AMENDMENT

1 Amend the bill by relettering or renumbering any nonconsecutive Part letter or section
2 number to read consecutively.

3 **SUMMARY**

4 This amendment provides that a nonprofit youth organization must have been
5 determined by the United States Internal Revenue Service to be exempt from taxation under
6 Section 501(c)(3) of the United States Internal Revenue Code of 1986 to be eligible for the
7 sales and use tax exemption or the service provider tax exemption. The amendment also
8 adds an appropriations and allocations section.

9 **FISCAL NOTE REQUIRED**

10 **(See attached)**