

130th MAINE LEGISLATURE

FIRST REGULAR SESSION-2021

Legislative Document

No. 401

H.P. 285

House of Representatives, February 10, 2021

An Act To Provide a Sales and Use Tax Exemption for Certain Nonprofit Cemeteries

Received by the Clerk of the House on February 8, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

ROBERT B. HUNT
Clerk

Presented by Representative UNDERWOOD of Presque Isle.

Cosponsored by Senator: STEWART of Aroostook.

l	Be it enacted by the People of the State of Maine as follows:
2	Sec. 1. 36 MRSA §1760, sub-§107 is enacted to read:
3 4	107. Nonprofit cemeteries. Sales to an incorporated nonprofit cemetery that is exempt from federal income tax under Section 501(c)(13) of the Code.
5	Sec. 2. Effective date. This Act takes effect January 1, 2022.
6	SUMMARY
7	This bill creates a sales and use tax exemption for an incorporated nonprofit cemetery
8	that is exempt from federal income tax under the United States Internal Revenue Code of
9	1986.