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An Act To Provide a Sales Tax Exemption for Used Goods Sold To Benefit Food Pantries

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

Sec. 1. 36 MRSA §1760, sub-§92 is enacted to read:

92. Used goods. Sales of used tangible personal property by a nonprofit organization when the profits from the sales of that property are used to benefit a food pantry. For purposes of this subsection, "food pantry" means a nonprofit organization that receives donated food products and provides those food products to the indigent for no or reduced cost.

Sec. 2. Rulemaking. The Department of Administrative and Financial Services, Bureau of Revenue Services shall adopt routine technical rules, as defined in the Maine Revised Statutes, Title 5, chapter 375, subchapter 2-A, to implement the provisions of this Act.

Sec. 3. Effective date. That section of this Act that enacts the Maine Revised Statutes, Title 36, section 1760, subsection 92 takes effect October 1, 2009.

SUMMARY

This bill provides a sales tax exemption for sales of used goods by a nonprofit organization when the profits from those sales benefit a food pantry.