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## **An Act To Provide a Sales Tax Exemption to Incorporated Nonprofit Performing Arts Organizations**

**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. Performing arts organizations.** Sales to incorporated nonprofit performing arts organizations organized for the purpose of providing arts, educational or cultural programs to a live audience, including, but not limited to, music, dance and theater.

### **SUMMARY**

This bill provides a sales tax exemption for sales to incorporated nonprofit performing arts organizations.