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An Act To Amend the Law Governing Sales Tax Exemptions for Certain Nonprofit Youth Organizations

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

Sec. 1. 36 MRSA §1760, sub-§56, as amended by PL 1989, c. 533, §7, is further amended to read:

56. Nonprofit youth organizations. Sales to nonprofit youth organizations whose primary purpose is to provide athletic or arts instruction in a nonresidential setting, or to councils and local units of incorporated nonprofit national scouting organizations;

SUMMARY

This bill expands the sales tax exemption for nonprofit youth organizations whose primary purpose is to provide athletic instruction in a nonresidential setting to include nonprofit youth organizations whose primary purpose is to provide arts instruction in a nonresidential setting.