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An Act To Expand the Sales Tax Exemption for Certain Public Libraries To Include Sales by Those Libraries or Their Supporting Organizations

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

Sec. 1. 36 MRSA §1760, sub-§50, as enacted by PL 1983, c. 859, Pt. M, §§6 and 13, is amended to read:

50. Certain libraries. Sales to any nonprofit free public lending library ~~which~~that is funded in part or wholly by the State or any political subdivision or the federal government and sales by any such library or a nonprofit corporation organized to support such a library.

SUMMARY

This bill expands the sales tax exemption for sales to nonprofit free public lending libraries that receive public funding to include sales by those libraries or by nonprofit corporations organized to support such libraries.