

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

## **An Act To Exempt from Sales Tax Meals Sold by Nonprofit Organizations**

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

**Sec. 1. 36 MRSA §1760, sub-§6, ¶F**, as amended by PL 2011, c. 380, Pt. DDDD, §3 and affected by §§5 and 6, is further amended to read:

F. Served by youth camps licensed by the Department of Health and Human Services and defined in Title 22, section 2491, subsection 16; ~~and~~

**Sec. 2. 36 MRSA §1760, sub-§6, ¶G**, as enacted by PL 2011, c. 380, Pt. DDDD, §4 and affected by §§5 and 6, is amended to read:

G. Served by a retirement facility to its residents when participation in the meal program is a condition of occupancy or the cost of the meals is included in or paid with a comprehensive fee that includes the right to reside in a residential dwelling unit and meals or other services, whether that fee is charged annually, monthly, weekly or daily; and

**Sec. 3. 36 MRSA §1760, sub-§6, ¶H** is enacted to read:

H. Served by an incorporated nonprofit organization, including, but not limited to, a regularly organized church or house of religious worship, when the proceeds of the sale of the meals are used to fund the purpose of the organization.

**Sec. 4. Effective date.** This Act takes effect August 1, 2016.

### **SUMMARY**

This bill provides an exemption from the sales and use tax for meals served by an incorporated nonprofit organization, including a regularly organized church or house of religious worship, when the proceeds of the sale of the meals are used to fund the purpose of the organization.