

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

Amend the amendment by striking out all of section 1 (page 1, lines 15 to 26 in amendment) and inserting the following:

‘**Sec. 1. 36 MRSA §1760, sub-§100** is enacted to read:

100. Certain sales by civic, religious or fraternal organizations. Sales of prepared food by a civic, religious or fraternal organization, including an auxiliary of such an organization, at a public or member-only event, except when alcoholic beverages are available for sale at the event. This exemption is limited to the first 23 days during which such sales are made in a calendar year.’

SUMMARY

This amendment provides a sales tax exemption for sales of prepared food by a civic, religious or fraternal organization, including an auxiliary of such an organization, at a public or member-only event, except when alcoholic beverages are available for sale at the event, for up to 23 days during a calendar year.