

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

An Act Regarding the Taxation of Certain Nonprofit Organizations

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

Sec. 1. 36 MRSA §1760, sub-§101 is enacted to read:

101. 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 24 days during which such sales are made in a calendar year.

Sec. 2. Effective date. This Act takes effect October 1, 2017.

SUMMARY

This bill 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 24 days during a calendar year.