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An Act To Exempt Purchases by Pet Food Pantries from Sales Tax

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

Sec. 1. 36 MRSA §1760, sub-§103 is enacted to read:

103. Pet food assistance organization. Sales to an incorporated nonprofit organization that provides for free or for a greatly reduced charge food or other supplies intended for pets to owners of those pets who are low-income people.

Sec. 2. Effective date. This Act takes effect October 1, 2019.

SUMMARY

This bill provides an exemption from the sales and use tax for purchases made by nonprofit organizations that provide pet food and supplies for little or no charge to low-income owners of pets.