



127th MAINE LEGISLATURE

FIRST REGULAR SESSION-2015

Legislative Document

No. 322

H.P. 216

House of Representatives, February 10, 2015

**An Act To Enhance the Creative Economy by Providing a Sales Tax
Exemption to Incorporated Nonprofit Performing Arts
Organizations**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative DeCHANT of Bath.
Cosponsored by Senator GERZOFSKY of Cumberland and
Representatives: KUMIEGA of Deer Isle, LUCHINI of Ellsworth, MOONEN of Portland.

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

2 **Sec. 1. 36 MRSA §1760, sub-§96** is enacted to read:

3 **96. Performing arts organizations.** Sales to incorporated nonprofit performing arts
4 organizations organized for the purpose of providing performing arts programs to a live
5 audience. For the purposes of this subsection, "performing arts program" means a
6 performance, including a visual, graphic, musical, dance or theater presentation, in which
7 an artist uses body or voice to convey artistic expression.

8 **Sec. 2. Effective date.** This Act takes effect October 1, 2015.

9 **SUMMARY**

10 This bill provides a sales tax exemption for sales to incorporated nonprofit
11 performing arts organizations.