

127th MAINE LEGISLATURE

FIRST REGULAR SESSION-2015

Legislative Document

No. 332

H.P. 226

House of Representatives, February 10, 2015

An Act To Exempt from Sales Tax Sales to Certain Nonprofit Corporations That Provide Home Rehabilitation and Modification Services to Low-income Individuals

Reference to the Committee on Taxation suggested and ordered printed.

ROBERT B. HUNT
Clerk

Presented by Representative HAWKE of Boothbay Harbor. Cosponsored by Representatives: BICKFORD of Auburn, McCLELLAN of Raymond, PIERCE of Dresden, SEAVEY of Kennebunkport, WALLACE of Dexter.

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 4 5	96. Nonprofit home rehabilitation organizations. Sales to incorporated nonprofit organizations with annual employee payroll expenses less than \$50,000 whose primary purpose is to use volunteers to rehabilitate or modify housing for low-income individuals.
6	Sec. 2. Effective date. This Act takes effect October 1, 2015.
7	SUMMARY
8 9 10	This bill provides a sales tax exemption for sales to certain incorporated nonprofit organizations whose primary purpose is to use volunteers to rehabilitate or modify housing for low-income individuals.