



131st MAINE LEGISLATURE

FIRST REGULAR SESSION-2023

Legislative Document

No. 695

H.P. 464

House of Representatives, February 16, 2023

An Act to Exempt Nonprofit Land Trusts from Sales Tax

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 KUHN of Falmouth.
Cosponsored by Senator BRENNER of Cumberland and
Representatives: CROCKETT of Portland, JAUCH of Topsham, LEE of Auburn, MATLACK
of St. George, MURPHY of Scarborough, PERRY of Bangor, WHITE of Waterville, Senator:
PIERCE of Cumberland.

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

2 **Sec. 1. 36 MRSA §1760, sub-§115** is enacted to read:

3 **115. Land trusts.** Beginning January 1, 2024, sales to an incorporated nonprofit land
4 trust, if the tangible personal property or taxable services sold are to be used primarily for
5 the purposes for which the land trust was organized.

6 **SUMMARY**

7 This bill exempts sales to an incorporated nonprofit land trust from sales and use tax if
8 the tangible personal property or taxable services sold are to be used primarily for the
9 purposes for which the land trust was organized.