



125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 396

S.P. 109

In Senate, February 8, 2011

An Act To Amend the Law Governing Sales Tax Exemptions for Certain Nonprofit Youth Organizations

Reference to the Committee on Taxation suggested and ordered printed.

Joseph G. Carleton Jr.

JOSEPH G. CARLETON, JR.
Secretary of the Senate

Presented by Senator SHERMAN of Aroostook.

Cosponsored by Representatives: AYOTTE of Caswell, CLARK of Easton, CRAY of Palmyra.

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

2 **Sec. 1. 36 MRSA §1760, sub-§56**, as amended by PL 1989, c. 533, §7, is further
3 amended to read:

4 **56. Nonprofit youth organizations.** Sales to nonprofit youth organizations whose
5 primary purpose is to provide athletic or arts instruction in a nonresidential setting, or to
6 councils and local units of incorporated nonprofit national scouting organizations;

7 **SUMMARY**

8 This bill expands the sales tax exemption for nonprofit youth organizations whose
9 primary purpose is to provide athletic instruction in a nonresidential setting to include
10 nonprofit youth organizations whose primary purpose is to provide arts instruction in a
11 nonresidential setting.