



127th MAINE LEGISLATURE

SECOND REGULAR SESSION-2016

Legislative Document

No. 1613

S.P. 651

In Senate, February 25, 2016

**An Act To Exempt from Sales Tax Meals Sold by Nonprofit
Organizations**

(AFTER DEADLINE)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Heather J.R. Priest".

HEATHER J.R. PRIEST
Secretary of the Senate

Presented by Senator SAVIELLO of Franklin.

Cosponsored by Representative WHITE of Washburn and

Senator: BREEN of Cumberland, Representatives: DUCHESNE of Hudson, HANLEY of Pittston, MARTIN of Eagle Lake, TUCKER of Brunswick.

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

2 **Sec. 1. 36 MRSA §1760, sub-§6, ¶F**, as amended by PL 2011, c. 380, Pt.
3 DDDD, §3 and affected by §§5 and 6, is further amended to read:

4 F. Served by youth camps licensed by the Department of Health and Human Services
5 and defined in Title 22, section 2491, subsection 16; ~~and~~

6 **Sec. 2. 36 MRSA §1760, sub-§6, ¶G**, as enacted by PL 2011, c. 380, Pt. DDDD,
7 §4 and affected by §§5 and 6, is amended to read:

8 G. Served by a retirement facility to its residents when participation in the meal
9 program is a condition of occupancy or the cost of the meals is included in or paid
10 with a comprehensive fee that includes the right to reside in a residential dwelling
11 unit and meals or other services, whether that fee is charged annually, monthly,
12 weekly or daily; and

13 **Sec. 3. 36 MRSA §1760, sub-§6, ¶H** is enacted to read:

14 H. Served by an incorporated nonprofit organization, including, but not limited to, a
15 regularly organized church or house of religious worship, when the proceeds of the
16 sale of the meals are used to fund the purpose of the organization.

17 **Sec. 4. Effective date.** This Act takes effect August 1, 2016.

18 **SUMMARY**

19 This bill provides an exemption from the sales and use tax for meals served by an
20 incorporated nonprofit organization, including a regularly organized church or house of
21 religious worship, when the proceeds of the sale of the meals are used to fund the purpose
22 of the organization.