

STATE OF MAINE

—
IN THE YEAR OF OUR LORD
TWO THOUSAND TWENTY-ONE

—
H.P. 285 - L.D. 401

**An Act To Provide a Sales and Use Tax Exemption for Certain Nonprofit
Cemeteries**

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

Sec. 1. 36 MRSA §1760, sub-§107 is enacted to read:

107. Nonprofit cemeteries. Sales to a cemetery company that is exempt from federal income tax under Section 501(c)(13) of the Code.

Sec. 2. Appropriations and allocations. The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF
Revenue Services, Bureau of 0002**

Initiative: Provides one-time funding for computer programming costs to create a new sales tax exemption certificate.

GENERAL FUND	2021-22	2022-23
All Other	\$5,000	\$0
GENERAL FUND TOTAL	<u>\$5,000</u>	<u>\$0</u>

Sec. 2. Effective date. This Act takes effect January 1, 2022.