

STATE OF MAINE

—
IN THE YEAR OF OUR LORD
TWO THOUSAND AND EIGHTEEN

—
H.P. 1207 - L.D. 1755

An Act To Provide a Sales Tax Exemption for Nonprofit Heating Assistance Organizations

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

Sec. 1. 36 MRSA §1760, sub-§102 is enacted to read:

102. Nonprofit heating assistance organizations. Sales to organizations that have been determined by the United States Internal Revenue Service to be exempt from taxation under Section 501(c)(3) of the Code and whose primary purpose is to provide residential heating assistance to low-income individuals.

Sec. 2. Effective date. This Act takes effect October 1, 2018.