

STATE OF MAINE

IN THE YEAR OF OUR LORD

TWO THOUSAND NINETEEN

H.P. 1288 - L.D. 1808

An Act To Provide a Sales Tax Exemption for Certain Nonprofit Charitable Organizations

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

Sec. 1. 36 MRSA §1760, sub-§103 is enacted to read:

103. Nonprofit worldwide charitable organizations. Sales to a nonprofit community-based worldwide charitable organization that, using private funding, provides financial support to other nonprofit charitable organizations at the community level, including, but not limited to, food banks and homeless or domestic violence shelters, to improve health and education and strengthen financial stability.

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 programming costs related to creating a sales tax exemption certificate.

GENERAL FUND	2019-20	2020-21
All Other	\$15,000	\$0
GENERAL FUND TOTAL	\$15,000	\$0

Sec. 3. Effective date. This Act takes effect October 1, 2019.