

STATE OF MAINE

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

—  
H.P. 1283 - L.D. 1732

**An Act To Amend the Sales Tax Exemption for Nonprofit Housing  
Development Organizations**

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

**Sec. 1. 36 MRSA §1760, sub-§72**, as amended by PL 1999, c. 708, §30, is further amended to read:

**72. Nonprofit housing development organization.** Sales to nonprofit organizations whose primary purpose is to develop housing for low-income people. For the purposes of this subsection, "low-income" means having income that is less than 120% of the median income for the area, adjusted for family size, as established by the United States Department of Housing and Urban Development or its successor organization.