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STATE OF MAINE
SENATE
127TH LEGISLATURE
SECOND REGULAR SESSION

SENATE AMENDMENT “ ” to COMMITTEE AMENDMENT “A” to S.P. 651, L.D. 1613, Bill, “An Act To Exempt from Sales Tax Meals Sold by Nonprofit Organizations”

Amend the amendment by striking out all of section 1 (page 1, lines 15 to 26 in amendment) and inserting the following:

'Sec. 1. 36 MRSA §1760, sub-§100 is enacted to read:

100. Certain sales by civic, religious or fraternal organizations. Sales of prepared food by a civic, religious or fraternal organization, including an auxiliary of such an organization, at a public or member-only event, except when alcoholic beverages are available for sale at the event. This exemption is limited to the first 23 days during which such sales are made in a calendar year.'

SUMMARY

This amendment provides a sales tax exemption for sales of prepared food by a civic, religious or fraternal organization, including an auxiliary of such an organization, at a public or member-only event, except when alcoholic beverages are available for sale at the event, for up to 23 days during a calendar year.

SPONSORED BY: _____

(Senator KATZ)

COUNTY: Kennebec

SENATE AMENDMENT