

STATE OF MAINE

—  
IN THE YEAR OF OUR LORD

TWO THOUSAND TWENTY-THREE

—  
H.P. 43 - L.D. 68

**Resolve, Directing the Office of Tax Policy to Study the Impact of Exempting  
Certain Nonprofit Organizations from the Sales and Use Tax and the Service  
Provider Tax**

**Sec. 1. Study. Resolved:** That the Department of Administrative and Financial Services, Bureau of Revenue Services, Office of Tax Policy shall study the legislative history of entity-based exemptions provided to qualifying nonprofit organizations from sales and use tax pursuant to the Maine Revised Statutes, Title 36, section 1760 and from service provider tax pursuant to Title 36, section 2557, including but not limited to review of the entities currently covered and excluded, the impact of changes to statutes if criteria were broadened and exemptions in other states. The department shall submit a report to the Joint Standing Committee on Taxation no later than January 15, 2024. The joint standing committee may report out a bill to the Second Regular Session of the 131st Legislature regarding that report. Notwithstanding Title 36, section 191, the Office of Tax Policy may disclose the number of nonprofit organizations not exempt under Section 501(c)(3) of the federal Internal Revenue Code of 1986 that have active exemption certificates under each sales or service provider tax exemption.