

OFFICE OF FISCAL AND PROGRAM REVIEW

Date: April 5, 2013
To: Members, Joint Standing Committee on Taxation
From: Elizabeth Cooper, Legislative Analyst

LD 915, An Act To Expand the Sales Tax Exemption for Certain Public Libraries To Include Sales by Those Libraries or Their Supporting Organizations

Summary: This bill expands the sales tax exemption for sales to nonprofit free public lending libraries that receive public funding to include sales by those libraries or by nonprofit corporations organized to support such libraries.

Public Hearing:

Proponents

- The sponsor presented the bill and provided written testimony.
- *Major points:* Friends of the Orono Public Library held book sales for years; now have shelves of books that can be purchased (via honor system by putting a dollar in a coffee can) at any time.

Opposed - none

NFNA- none

Issues: Should the Committee choose to move forward with this bill, members may want to consult with Maine Revenue Services on the language to ensure it accomplishes the goal of bill without unintended consequences.

Fiscal Information: The preliminary fiscal impact statement was not available at the time this analysis was finalized. The most current fiscal information can be found online at: www.mainelegislature.org/LawMakerWeb/search.asp.