

## **129th MAINE LEGISLATURE**

## FIRST REGULAR SESSION-2019

**Legislative Document** 

No. 22

H.P. 23

House of Representatives, January 2, 2019

## An Act To Exempt from Taxation Sales to Small Nonprofit Organizations

Reference to the Committee on Taxation suggested and ordered printed.

R(+ B. Hunt

ROBERT B. HUNT Clerk

Presented by Representative CRAVEN of Lewiston. Cosponsored by Representatives: BRYANT of Windham, CLOUTIER of Lewiston, FARNSWORTH of Portland, HANDY of Lewiston, MADIGAN of Waterville, MARTIN of Eagle Lake, NADEAU of Winslow.

1	Be it enacted by the People of the State of Maine as follows:
2	Sec. 1. 36 MRSA §1760, sub-§103 is enacted to read:
3 4	<b>103.</b> Nonprofit organizations with gross receipts less than \$40,000. Sales to an incorporated nonprofit organization with annual gross receipts of less than \$40,000.
5	Sec. 2. 36 MRSA §2557, sub-§40 is enacted to read:
6 7	<b>40.</b> Nonprofit organizations with gross receipts less than \$40,000. Sales to an incorporated nonprofit organization with annual gross receipts of less than \$40,000.
8	Sec. 3. Effective date. This Act takes effect October 1, 2019.
9	SUMMARY
10 11	This bill provides a sales tax exemption and a service provider tax exemption for incorporated nonprofit organizations with annual gross receipts of less than \$40,000.