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An Act To Provide Tax-exempt Status to Service Dog Trainers

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

Sec. 1. 36 MRSA §1760, sub-§90 is enacted to read:

90. Service dog trainers. Sales of tangible personal property and taxable services necessary for the training, care and maintenance of service dogs to nonprofit organizations whose primary purpose is to train service dogs used to aid persons with disabilities.

Sec. 2. Effective date. This Act takes effect October 1, 2007.

SUMMARY

This bill provides a sales tax exemption for purchases made by a nonprofit organization that trains service dogs used to assist persons with disabilities.