BY GOVERNOR

STATE OF MAINE

IN THE YEAR OF OUR LORD

TWO THOUSAND TWENTY-ONE

H.P. 315 - L.D. 435

An Act To Provide a Sales and Use Tax Exemption for Certain Educational Collaboratives

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

- Sec. 1. 36 MRSA §1760, sub-§107 is enacted to read:
- 107. Certain educational collaboratives. Beginning January 1, 2022, sales to an incorporated nonprofit collaborative whose members are regional school units, as defined in Title 20-A, section 1, subsection 24-B, and that is organized to assist those units with professional development opportunities and services.
- **Sec. 2. Appropriations and allocations.** The following appropriations and allocations are made.

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

Revenue Services, Bureau of 0002

Initiative: Provides one-time funding for computer programming costs to create a new sales tax exemption certificate.

| GENERAL FUND | 2021-22 | 2022-23 |
|--------------------|---------|---------|
| All Other | \$5,000 | \$0 |
| GENERAL FUND TOTAL | \$5,000 | |