

## **127th MAINE LEGISLATURE**

## FIRST REGULAR SESSION-2015

**Legislative Document** 

No. 13

S.P. 14

In Senate, January 13, 2015

An Act To Provide an Exemption from Sales Tax and Service Provider Tax to Nonprofit Collaboratives of Libraries

Reference to the Committee on Taxation suggested and ordered printed.

Heath & Print

HEATHER J.R. PRIEST Secretary of the Senate

Presented by Senator GRATWICK of Penobscot. Cosponsored by Representative HUBBELL of Bar Harbor and Senators: DILL of Penobscot, HASKELL of Cumberland, LIBBY of Androscoggin, MILLETT of Cumberland, Representatives: EVANGELOS of Friendship, HICKMAN of Winthrop, MASTRACCIO of Sanford, STANLEY of Medway.

1 Be it enacted by the People of the State of Maine as follows: 2 Sec. 1. 36 MRSA §1760, sub-§96 is enacted to read: 3 96. Nonprofit library collaboratives. Sales to nonprofit collaboratives of academic, public, school and special libraries that provide support for library resource 4 sharing, promote quality library information services and support the cultural, educational 5 and economic development of the State. 6 7 Sec. 2. 36 MRSA §2557, sub-§35, as enacted by PL 2009, c. 434, §34, is 8 amended to read: 9 35. Certain fabrication services. The production of tangible personal property if a 10 sale to the consumer of that tangible personal property would be exempt or otherwise not subject to tax under Part 3; and 11 12 Sec. 3. 36 MRSA §2557, sub-§36, as enacted by PL 2009, c. 434, §35, is amended to read: 13 14 36. Fuel used at a manufacturing facility. Ninety-five percent of the sale price of 15 fabrication services for the production of fuel for use at a manufacturing facility as defined in section 1752, subsection 6-A-; and 16 17 Sec. 4. 36 MRSA §2557, sub-§37 is enacted to read: 18 Nonprofit library collaboratives. Sales to nonprofit collaboratives of 37. academic, public, school and special libraries that provide support for library resource 19 sharing, promote quality library information services and support the cultural, educational 20 21 and economic development of the State. 22 Sec. 5. Effective date. This Act takes effect October 1, 2014. 23 **SUMMARY** 24 This bill provides an exemption from sales tax and service provider tax for certain nonprofit library collaboratives. 25