

## **128th MAINE LEGISLATURE**

## **FIRST REGULAR SESSION-2017**

Legislative Document	No. 1027
S.P. 334	In Senate, March 14, 2017

An Act Regarding the Taxation of Certain Nonprofit Organizations

Reference to the Committee on Taxation suggested and ordered printed.

Heath & Print

HEATHER J.R. PRIEST Secretary of the Senate

Presented by Senator SAVIELLO of Franklin. Cosponsored by Senators: DAVIS of Piscataquis, DOW of Lincoln, KATZ of Kennebec, Representatives: BLACK of Wilton, HARVELL of Farmington.

S.P. 334

- 1 Be it enacted by the People of the State of Maine as follows:
- 2 Sec. 1. 36 MRSA §1760, sub-§101 is enacted to read:

101. Certain sales by civic, religious or fraternal organizations. Sales of
prepared food by a civic, religious or fraternal organization, including an auxiliary of
such an organization, at a public or member-only event, except when alcoholic beverages
are available for sale at the event. This exemption is limited to the first 24 days during
which such sales are made in a calendar year.

8 Sec. 2. Effective date. This Act takes effect October 1, 2017.

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## SUMMARY

10 This bill provides a sales tax exemption for sales of prepared food by a civic, 11 religious or fraternal organization, including an auxiliary of such an organization, at a 12 public or member-only event, except when alcoholic beverages are available for sale at 13 the event, for up to 24 days during a calendar year.