

**§1864. No use tax on donations to exempt organization**

A use tax is not imposed on the donation of merchandise by a retailer from inventory, including merchandise that has been returned to the retailer, to an organization if sales to that organization are exempt from sales tax under section 1760 or if that organization is exempt from taxation under the Code, Section 501(c)(3). [PL 2019, c. 401, Pt. B, §20 (AMD).]

**SECTION HISTORY**

PL 2001, c. 439, §II1 (NEW). PL 2001, c. 439, §II2 (AFF). PL 2019, c. 401, Pt. B, §20 (AMD).

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