

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

An Act To Provide a Sales Tax Exemption to Certain Organizations That Provide Assistance to Members of the Military

Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, with our nation waging war on 2 fronts, the toll on those in the military and their families is tremendous; and

Whereas, it is imperative to provide support to our troops and their families; and

Whereas, providing a sales tax exemption to organizations that support members of the military allows those organizations to better support members of the military and their families; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. 36 MRSA §1760, sub-§92 is enacted to read:

92. Nonprofit organizations providing assistance to members of military. Sales to incorporated nonprofit organizations that provide assistance to members of the state military forces, as defined in Title 37-B, section 102, or the United States Armed Forces, including the National Guard and Reserves, and their family members.

Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.

SUMMARY

This bill provides an exemption from Maine sales tax to nonprofit organizations that provide assistance to members of the military and their families.