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## **An Act To Amend the Law Governing Sales Tax Exemptions for Certain Nonprofit Youth Organizations**

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

**Sec. 1. 36 MRSA §1760, sub-§56**, as amended by PL 1989, c. 533, §7, is further amended to read:

**56. Nonprofit youth organizations.** Sales to nonprofit youth organizations whose primary purpose is to provide athletic or artistic instruction in a nonresidential setting, or to councils and local units of incorporated nonprofit national scouting organizations;

### **SUMMARY**

Current law provides a sales tax exemption for nonprofit youth organizations whose primary purpose is to provide athletic instruction in a nonresidential setting. This bill expands application of the sales tax exemption to nonprofit youth organizations whose primary purpose is to provide artistic instruction in a nonresidential setting.