



129th MAINE LEGISLATURE

FIRST REGULAR SESSION-2019

Legislative Document

No. 1718

S.P. 567

In Senate, May 14, 2019

An Act To Exempt Purchases by Pet Food Pantries from Sales Tax

(AFTER DEADLINE)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT
Secretary of the Senate

Presented by Senator HERBIG of Waldo.

Cosponsored by Representative BICKFORD of Auburn and

Senators: CHIPMAN of Cumberland, LUCHINI of Hancock, POULIOT of Kennebec,

WOODSOME of York, Representatives: MADIGAN of Waterville, SHEATS of Auburn,

STANLEY of Medway, TERRY of Gorham.

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

2 **Sec. 1. 36 MRSA §1760, sub-§103** is enacted to read:

3 **103. Pet food assistance organization.** Sales to an incorporated nonprofit
4 organization that provides for free or for a greatly reduced charge food or other supplies
5 intended for pets to owners of those pets who are low-income people.

6 **Sec. 2. Effective date.** This Act takes effect October 1, 2019.

7 **SUMMARY**

8 This bill provides an exemption from the sales and use tax for purchases made by
9 nonprofit organizations that provide pet food and supplies for little or no charge to low-
10 income owners of pets.