

## 127th MAINE LEGISLATURE

## **SECOND REGULAR SESSION-2016**

**Legislative Document** 

No. 1590

H.P. 1081

House of Representatives, February 16, 2016

An Act To Exempt from the Sales and Use Tax Sales to Certain Veterans' Organizations Funding Direct Supportive Services to Veterans and Their Families

(AFTER DEADLINE)

(EMERGENCY)

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.

ROBERT B. HUNT

R(+ B. Hunt

Clerk

Presented by Representative DEVIN of Newcastle.

Cosponsored by Senator JOHNSON of Lincoln and

Representatives: ALLEY of Beals, BLUME of York, DAVITT of Hampden, HANINGTON of Lincoln, POULIOT of Augusta, POWERS of Naples, SAUCIER of Presque Isle, TEPLER of Topsham.

1 Emergency preamble. Whereas, acts and resolves of the Legislature do not 2 become effective until 90 days after adjournment unless enacted as emergencies; and Whereas, this legislation provides an exemption from the sales tax to organizations 3 that fund valuable support services to veterans and their families; and 4 5 Whereas, providing these organizations an exemption from the sales tax will allow them to devote more financial resources to funding these services; and 6 7 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 8 immediately necessary for the preservation of the public peace, health and safety; now, 9 10 therefore. Be it enacted by the People of the State of Maine as follows: 11 12 Sec. 1. 36 MRSA §1760, sub-§98, as enacted by PL 2015, c. 267, Pt. OOOO, §4 and affected by §7, is amended to read: 13 14 98. Certain veterans' support organizations. Sales to incorporated nonprofit organizations organized for the purpose of providing direct supportive services in the 15 State to veterans and their families living with service-related post-traumatic stress 16 17 disorder or traumatic brain injury or to incorporated nonprofit veterans' organizations that 18 fund a full-time position at the United States Department of Veterans Affairs hospital at Togus to provide support to veterans and their families. 19 20 **Emergency clause.** In view of the emergency cited in the preamble, this legislation takes effect May 1, 2016. 21 22 **SUMMARY** 23 Current law exempts from the sales and use tax sales made to incorporated nonprofit organizations organized for the purpose of providing direct supportive services to 24 veterans and their families living with service-related post-traumatic stress disorder or 25 26 traumatic brain injury. This bill expands that exemption to include sales made to 27 incorporated nonprofit veterans' organizations that fund a full-time position at the United States Department of Veterans Affairs hospital at Togus to provide support to veterans 28 29 and their families.