JANUARY 12, 2020

PUBLIC LAW

STATE OF MAINE

IN THE YEAR OF OUR LORD TWO THOUSAND NINETEEN

H.P. 1156 - L.D. 1597

An Act To Provide a Sales Tax Exemption for Purchases Made by Nonprofit Youth Camps

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

- Sec. 1. 36 MRSA §1760, sub-§103 is enacted to read:
- <u>103. Nonprofit youth camps.</u> Sales to nonprofit youth camps as defined in Title 22, section 2491, subsection 16 that are licensed by the Department of Health and Human Services and receive an exemption from property tax under section 652, subsection 1.
- **Sec. 2. Appropriations and allocations.** The following appropriations and allocations are made.

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

Revenue Services, Bureau of 0002

Initiative: Provides one-time funding for computer programming costs to create an exemption certificate.

GENERAL FUND All Other	2019-20 \$5,000	2020-21 \$0

Sec. 3. Effective date. This Act takes effect October 1, 2019.