



130th MAINE LEGISLATURE

FIRST REGULAR SESSION-2021

Legislative Document

No. 435

H.P. 315

House of Representatives, February 11, 2021

**An Act To Provide a Sales and Use Tax Exemption for Certain
Educational Collaboratives**

Received by the Clerk of the House on February 9, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative PICKETT of Dixfield.
Cosponsored by Representatives: HANLEY of Pittston, STEARNS of Guilford, TUELL of East Machias.

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

2 **Sec. 1. 36 MRSA §1760, sub-§2**, as amended by PL 2005, c. 622, §5, is further
3 amended to read:

4 **2. Certain governmental entities.** Sales to the State or any political subdivision of
5 the State, or to the Federal Government, or to any unincorporated agency or instrumentality
6 of either of them or to any incorporated agency or instrumentality of them wholly owned
7 by them including an incorporated nonprofit collaborative whose members are regional
8 school units, as defined in Title 20-A, section 1, subsection 24-B, and that is organized to
9 assist those units with professional development opportunities and services. This
10 exemption does not apply to corporations organized under Title IV, Part E of the Farm
11 Credit Act of 1971, 12 United States Code, Sections 2211 to 2214.

12 **Sec. 2. Effective date.** This Act takes effect January 1, 2022.

13 **SUMMARY**

14 This bill provides a sales and use tax exemption for an incorporated nonprofit
15 collaborative whose members are regional school units and that is organized to assist those
16 units with professional development opportunities and services.