

STATE OF MAINE

—
IN THE YEAR OF OUR LORD
TWO THOUSAND TWENTY-ONE

—
H.P. 315 - L.D. 435

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

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

Sec. 1. 36 MRSA §1760, sub-§107 is enacted to read:

107. Certain educational collaboratives. Beginning January 1, 2022, sales to an incorporated nonprofit collaborative whose members are regional school units, as defined in Title 20-A, section 1, subsection 24-B, and that is organized to assist those units with professional development opportunities and services.

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 a new sales tax exemption certificate.

GENERAL FUND	2021-22	2022-23
All Other	\$5,000	\$0
GENERAL FUND TOTAL	\$5,000	\$0