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**An Act To Clarify the Taxable Status of  
Parts Provided under a Service Contract**

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

**Sec. 1. 36 MRSA §1760, sub-§31-A** is enacted to read:

**31-A. Machinery and equipment repair parts.** Parts provided to a nonprofit entity for the repair of machinery and equipment pursuant to a service contract.

**SUMMARY**

This bill clarifies that parts provided to a nonprofit entity for the repair of equipment pursuant to a service contract are exempt from sales tax.