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Subject: Sales tax exemptions for nonprofits that are similar to YMCAs, YWCAs and JCCs

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Overview

Provides that memberships with nonprofit organizations that perform a mission to serve youth and families that is similar to the missions of Young Men's Christian Associations (YMCAs), Young Women's Christian Associations (YWCAs), or the Jewish Community Centers (JCCs) are exempt from sales tax. Also allows these organizations to purchase items used in performance of their mission exempt from sales tax.

Memberships to YMCAs and YWCAs have been exempt since 1988, JCCs were added to this exemption in 1996.

Section

1 Sales to nonprofits. Provides a sales tax exemption for purchases by nonprofit organizations that qualify for the membership exemption in section 2, for items used in the performance of their mission.

Effective for sales and purchases made after June 30, 2017.

2 YMCA, YWCA, JCC, and similar memberships. Expands the existing sales tax exemption for the sale of memberships to YMCAs, YWCAs and JCCs to similar 501(c)(3) organizations whose mission is to support youth and families and who provide free or reduced-price memberships to seniors or low-income persons.

Effective for sales and purchases made after June 30, 2017.