MAINE STATE LEGISLATURE

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New Draft of: H. P. 392, L. D. 481

ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 1814

H. P. 1609 House of Representatives, May 27, 1977 Reported by Mr. Mackel from Committee on Taxation. Printed under Joint Rules No. 2.

EDWIN H. PERT, Clerk

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED SEVENTY-SEVEN

AN ACT to Exempt Nonprofit Medical Facilities from the Maine Sales Tax.

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

36 MRSA § 1760, sub-§ 37 is enacted to read:

37. Nonprofit medical facilities. Sales to incorporated nonprofit medical facilities. For the purpose of this subsection, "medical facilities" means any facilities for the diagnosis and treatment of human beings for sickness, for bodily injury or for dental repair.

FISCAL NOTE

Enactment of this new draft will result in an estimated loss of revenue of \$11,000 for the first year of the biennium and \$14,450 for the 2nd year of the biennium. Ninety-six percent of the decrease in revenue would be attributable to the General Fund and 4% to the Local Government Fund.

STATEMENT OF FACT

The purpose of this new draft is to clarify the definition of nonproft medical facilities and to revise the fiscal note.