

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)



114th MAINE LEGISLATURE

SECOND REGULAR SESSION - 1990

Legislative Document

No. 1923

H.P. 1393

House of Representatives, December 13, 1989

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 26.

Received by the Clerk of the House on December 13, 1989. Referred to the Committee on Taxation and 1600 ordered printed pursuant to Joint Rule 14.

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

Presented by Representative GWADOSKY of Fairfield.

Cosponsored by Senator BALDACCI of Penobscot, Representative SEAVEY of Kennebunkport and Representative SWAZEY of Bucksport.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND NINETY

**An Act to Clarify the Tax-exempt Status of Equipment Leased to
Hospitals.**



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

4 **36 MRSA §1760, sub-§16-A** is enacted to read:

6 **16-A. Lease of equipment to hospitals.** Leasing of medical
equipment to incorporated, nonprofit hospitals.

8 **STATEMENT OF FACT**

10
12 Currently half of Maine's hospitals lease equipment ranging
in cost from \$30,000 to \$200,000 on which a 5% use tax is
14 levied. Most of the hospitals that lease equipment are small
nonprofit hospitals that experience cash flow problems. This
16 bill will remove the use tax levied on medical equipment leased
to nonprofit hospitals.