



118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document

No. 607

S.P. 189

In Senate, January 30, 1997

An Act to Exempt Nonprofit Ambulance and Fire Emergency Services from the State's Sales Tax.

(EMERGENCY)

Reference to the Committee on Taxation suggested and ordered printed.

Sue

JOY J. O'BRIEN Secretary of the Senate

Presented by Senator KILKELLY of Lincoln. Cosponsored by Senator NUTTING of Androscoggin, Representatives: SPEAR of Nobleboro, GREEN of Monmouth, HONEY of Boothbay, PIEH of Bremen, RINES of Wiscasset, SAVAGE of Union. **Emergency preamble. Whereas,** Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, this legislation amends the sales tax exemptions to 6 include all nonprofit ambulance and fire companies from paying sales tax, which would help them in difficult economic times; and

Whereas, it is in the best interest of all the citizens of the State to have efficient and solvent nonprofit ambulance and fire services; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

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Sec. 1. 36 MRSA §1760, sub-§26, as amended by PL 1971, c. 604, is further amended to read:

26. Nonprofit fire departments and nonprofit ambulance
corps. Sales to incorporated volunteer nonprofit fire departments
and to incorporated volunteer nonprofit ambulance corps.

28 **Emergency clause.** In view of the emergency cited in the preamble, this Act takes effect when approved.

SUMMARY

34 This bill amends the sales tax exemptions to make sales to any incorporated nonprofit ambulance corps or fire department 36 tax-exempt.