

# MAINE STATE LEGISLATURE

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# 123rd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2007

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Legislative Document

No. 919

H.P. 694

House of Representatives, March 1, 2007

### **An Act To Clarify the Sales Tax and Service Provider Tax Exemptions for Nonprofit Ambulance Services**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative MILLETT of Waterford.  
Cosponsored by Senator RAYE of Washington and  
Representatives: BROWNE of Vassalboro, CLARK of Millinocket, CRAY of Palmyra,  
MOORE of Standish, PIOTTI of Unity, THOMAS of Ripley, Senator: PERRY of Penobscot.

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

2 **Sec. 1. 36 MRSA §1760, sub-§26**, as amended by PL 1997, c. 723, §1, is further  
3 amended to read:

4 **26. Nonprofit fire departments and nonprofit ambulance services.** Sales to  
5 incorporated nonprofit fire departments ~~and, sales~~ to incorporated nonprofit ambulance  
6 services, sales to air ambulance services that are limited liability companies all of whose  
7 members are nonprofit organizations and sales of tangible personal property leased to air  
8 ambulance services that are limited liability companies all of whose members are  
9 nonprofit organizations.

10 **Sec. 2. 36 MRSA §2557, sub-§5**, as enacted by PL 2003, c. 673, Pt. V, §25 and  
11 affected by §29, is further amended to read:

12 **5. Nonprofit fire departments and nonprofit ambulance services.** Sales to  
13 incorporated nonprofit fire departments ~~and,~~ to incorporated nonprofit ambulance  
14 services and to air ambulance services that are limited liability companies all of whose  
15 members are nonprofit organizations;

16 **Sec. 3. Retroactivity.** This Act applies retroactively to sales that occurred and  
17 leases that were entered into prior to the effective date of the Act upon which no Maine  
18 sales or use tax has been paid.

19 **SUMMARY**

20 This bill expands an existing sales and use tax exemption for incorporated nonprofit  
21 fire departments and ambulance services to include air ambulance services that are  
22 limited liability companies, all of whose members are nonprofit organizations. The bill  
23 also adds a similar exemption to the service provider tax law. The exemption provisions  
24 apply retroactively to sales that occurred and leases that were entered into prior to the  
25 effective date of the legislation.