

MAINE STATE LEGISLATURE

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129th MAINE LEGISLATURE

FIRST REGULAR SESSION-2019

Legislative Document

No. 124

H.P. 106

House of Representatives, January 17, 2019

**An Act To Exempt from Sales Tax an Island-based Nonprofit
Provider of Ambulance Services**

(EMERGENCY)

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink that reads "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative COOPER of Yarmouth.
Cosponsored by Senator BREEN of Cumberland and
Representative: DEVIN of Newcastle, Senator: MIRAMANT of Knox.

1 **Emergency preamble. Whereas**, acts and resolves of the Legislature do not
2 become effective until 90 days after adjournment unless enacted as emergencies; and

3 **Whereas**, the entity providing ambulance services to Chebeague Island needs to
4 purchase upgraded equipment and supplies sooner than 90 days following adjournment of
5 the First Regular Session of the 129th Legislature in order to provide adequate emergency
6 ambulance services to the island; and

7 **Whereas**, there is ambiguity in current law as to whether the needed equipment and
8 supplies are eligible for the sales tax exemption for incorporated nonprofit ambulance
9 services; and

10 **Whereas**, clarification of the law is necessary to ensure equal treatment of
11 ambulance services provided by incorporated nonprofit entities; and

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

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

17 **Sec. 1. 36 MRSA §1760, sub-§26-A** is enacted to read:

18 **26-A. Island-based nonprofit transportation company providing ambulance**
19 **services.** Sales of watercraft that will be used to provide ambulance services and of
20 ambulance supplies to an incorporated nonprofit transportation company that provides
21 ambulance services from an island not served by a bridge to the mainland pursuant to a
22 written agreement with a municipality to provide ambulance services without charge. An
23 incorporated nonprofit transportation company providing ambulance services using
24 watercraft certified and inspected by the United States Coast Guard is not required to be
25 licensed as an ambulance service under Title 32, section 86, subsection 1 in order to be
26 eligible for the exemption under this subsection.

27 **Sec. 2. Retroactivity.** This Act applies retroactively to purchases made on or after
28 January 1, 2019.

29 **Emergency clause.** In view of the emergency cited in the preamble, this
30 legislation takes effect when approved.

31 **SUMMARY**

32 This bill provides a sales tax exemption for sales of watercraft that will be used to
33 provide ambulance services and sales of ambulance supplies to an incorporated nonprofit
34 transportation company that provides ambulance services from an island not served by a
35 bridge to the mainland pursuant to a written agreement with a municipality to provide
36 ambulance services without charge. An incorporated nonprofit transportation company
37 providing ambulance services using watercraft certified and inspected by the United

1 States Coast Guard is not required to be licensed as an ambulance service in order to be
2 eligible for the exemption.