

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 224

H. P. 168

House of Representatives, January 19, 1971

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

BERTHA W. JOHNSON, Clerk

Presented by Mrs. Wood of Castine.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-ONE

**AN ACT Exempting Certain Scientific Laboratories from
the Sales and Use Tax.**

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

R. S., T. 36, § 1760, sub-§ 16, amended. The first sentence of subsection 16 of section 1760 of Title 36 of the Revised Statutes is amended to read as follows:

Sales to incorporated hospitals, institutions incorporated as nonprofit corporations for the sole purpose of conducting medical research or for the purpose of **establishing and maintaining laboratories for scientific study and investigation in the field of biology or ecology** or operating educational television or radio stations, schools and regularly organized churches or houses of religious worship, excepting sales, storage or use in activities which are mainly commercial enterprises.

STATEMENT OF FACT

The purpose of this bill is to exempt from the sales tax certain laboratories whose studies and research are for the benefit of mankind.

FISCAL NOTE

It is impossible to judge the amount of loss of revenue that would result because of this legislation. The loss unquestionably would be nominal.