

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 703

S. P. 242

In Senate, February 10, 1971

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

HARRY N. STARBRANCH, Secretary

Presented by Senator Bernard of Androscoggin.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-ONE

AN ACT Exempting Sales to Certain Institutions from Sales Tax.

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

R. S., T. 36, § 1760, sub-§ 18-A, additional. Section 1760 of Title 36 of the Revised Statutes, as amended, is further amended by adding a new subsection 18-A to read as follows:

18-A. Other institutions. Sales to incorporated private nonprofit residential child caring institutions which are licensed by the Department of Health and Welfare as child caring institutions.

STATEMENT OF FACT

The purpose of this bill is to exempt nonprofit residential child caring institutions from the sales tax.

FISCAL NOTE

It is estimated that this Act will result in a loss of revenue to the State of about \$4,500 maximum per year.