

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 842

S. P. 288

In Senate, February 17, 1971

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

HARRY N. STARBRANCH, Secretary

Presented by Senator Kellam of Cumberland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-ONE

**AN ACT Exempting Certain Incorporated Nonprofit Nursing Homes
from the Sales 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, **incorporated nonprofit nursing homes licensed by the Department of Health and Welfare**, institutions incorporated as nonprofit corporations for the sole purpose of conducting medical research or for the purpose of 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.

FISCAL NOTE

The revenue loss to the State of Maine is negligible.

STATEMENT OF FACT

Nonprofit nursing homes licensed by the Department of Health and Welfare cater to the needs of the elderly and infirm. The purpose of this bill is to aid such institutions.