

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SIXTH LEGISLATURE

Legislative Document

No. 199

H. P. 157

House of Representatives, January 17, 1973

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

E. LOUISE LINCOLN, Clerk

Presented by Mr. Donaghy of Lubec.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-THREE

**AN ACT Exempting from the Sales Tax Sales to Nonprofit Corporations
Delivering Health Care.**

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 The first sentence of subsection 16 of section 1760 of Title 36 of the Revised Statutes, as repealed and replaced by section 126 of chapter 622 of the public laws of 1971, is amended to read as follows: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 **delivering of health care** or 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 the bill is reflected in the title and the loss of revenue is minimal.