

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SIXTH LEGISLATURE

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Legislative Document

No. 552

S. P. 208

In Senate, February 1, 1973

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

HARRY N. STARBRANCH, Secretary

Presented by Senator Joly of Kennebec.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-THREE

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**AN ACT to Exempt Child Placement Agencies from Payment of Sales Tax.**

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

**R. S., T. 36, § 1760, sub-§ 18-A, amended.** Subsection 18-A of section 1760 of Title 36 of the Revised Statutes, as enacted by chapter 507 of the public laws of 1971, is amended to read as follows:

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

FISCAL NOTE

Since there are only 4 child placement agencies in the State and their purchases are few, the anticipated loss of revenue by the exemption is minimal.

STATEMENT OF FACT

The purpose of this bill is to exempt child placement agencies from payment of sales tax.