

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SIXTH LEGISLATURE

Legislative Document

No. 575

H. P. 426

House of Representatives, February 1, 1973

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

E. LOUISE LINCOLN, Clerk

Presented by Mr. Talbot of Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-THREE

AN ACT to Exempt Sales to Institutionalized Persons from the Sales Tax.

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

R. S., T. 36, § 1760, sub-§ 31, additional. Section 1760 of Title 36 of the Revised Statutes, as amended, is further amended by adding a new subsection 31, to read as follows:

31. Sales to institutionalized persons. Sales of any commodity through a state-operated or licensed concession to any person institutionalized at a facility under the jurisdiction of the Department of Mental Health and Corrections.

FISCAL NOTE

The approximate cost of this exemption would be \$5,000 annually.

STATEMENT OF FACT

The purpose of this bill is reflected in the title.