

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SIXTH LEGISLATURE

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**Legislative Document**

**No. 1300**

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S. P. 431

In Senate, March 8, 1973

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

HARRY N. STARBRANCH, Secretary

Presented by Senator Minkowsky of Androscoggin.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-THREE

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**AN ACT to Exempt Maine Home Health Service Agencies from the 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-§ 16-A, additional.** Section 1760 of Title 36 of the Revised Statutes, as amended, is further amended by adding a new subsection 16-A to read as follows:

**16-A. Home health service agencies. Sales to Maine's home health service agencies, certified by the Social Security Administration to provide medicaid and medicare benefits to Maine people.**

FISCAL NOTE

It is estimated that the loss of revenue will approximate \$1,500 for a full year.

STATEMENT OF FACT

The purpose of this bill is reflected in the title.