

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 471

H. P. 378 House of Representatives, January 29, 1975
Referred to the Committee on Taxation. Sent up for concurrence and
ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Dam of Skowhegan.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

AN ACT to Eliminate Certain Sales Taxes to Patients in Hospitals.

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

36 MRSA, § 1760, sub-§ 35, is enacted to read:

35. Sales by licensed hospitals to inpatients. Sales by hospitals, licensed by the Department of Health and Welfare, to individuals admitted to such hospitals when such goods are necessary for the care or treatment of such individuals while patients in hospitals.

FISCAL NOTE

The Bureau of Taxation estimates that passage of this legislation will result in an annual loss of revenue of \$30,000.

STATEMENT OF FACT

The purpose of this bill is to exempt from the sales tax law certain disposable items which are sold to patients to be used by patients during their hospitalization.