

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 1551

H. P. 1255

House of Representatives, April 2, 1975

On Motion of Mr. Drigotas of Auburn referred to Committee on Taxation.
Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Kelleher of Bangor.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

AN ACT to Exempt Community Based Mental Retardation
Services from the Sales Tax.

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

36 MRSA § 1760, sub-§ 28, as enacted by PL 1967, c. 46, is repealed and the following enacted in place thereof:

28. Community mental health facilities and community based mental retardation facilities. Sales to community mental health facilities receiving support under the Federal Community Mental Health Centers Act, P.L. 88-164, P.L. 89-105, or from the Department of Mental Health and Corrections under Title 34, chapter 183 or chapter 184-C.

FISCAL NOTE

It is estimated that for the first year of the biennium the revenue loss would amount to \$2,250 and for the 2nd year of the biennium the loss would amount to \$3,000. There would be no additional administrative costs.

STATEMENT OF FACT

The purpose of this Act is to exempt from the sales tax community based facilities for the mentally retarded in the same way that community mental health facilities are exempted.