

MAINE STATE LEGISLATURE

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FIRST SPECIAL SESSION

ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 2240

H. P. 2070

House of Representatives, February 24, 1976

Reported by Mr. Goodwin from the Committee on Health and Institutional Services, pursuant to H. P. 1724 and printed under Joint Rules No. 3.

EDWIN H. PERT, Clerk

Filed under Joint Rule 3, pursuant to H. P. 1724.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SIX

**AN ACT to Exempt Community Based 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36 MRSA § 1760, sub-§ 28, as enacted by PL 1967, c. 46, is repealed and the following enacted in place thereof: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 mental retardation facilities. Sales to mental health facilities and mental retardation facilities which receive support under the Federal Community Mental Health Centers Act, as amended, or its successors, or from the Department of Mental Health and Corrections pursuant to Title 34, chapters 183 or 184-C.**

FISCAL NOTE

It is estimated that for the next fiscal year the loss in sales taxes would be no greater than \$6,000.

STATEMENT OF FACT

The purpose of this bill is to exempt from the sales tax community based facilities for mentally retarded persons. Presently, such facilities for mentally ill persons are exempt.

This bill is based on the findings of the Committee on Health and Institutional Services with respect to H. P. 1724, a study of mental retardation services in Maine.