

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

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**Legislative Document**

**No. 481**

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H. P. 392

House of Representatives, February 16, 1977

On motion of Mr. Carey of Waterville, referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Torrey of Poland.

Cosponsor: Mr. Mills of Eastport.

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-SEVEN

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**AN ACT to Exempt Incorporated Nonprofit Medical Facilities and Health  
Facilities From Maine Sales Tax.**

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

36 MRSA § 1760, sub-§ 37 is enacted to read:

37. **Nonprofit health and medical facilities.** Sales to incorporated nonprofit health care facilities and community health care facilities. "Health care facilities" means any person, institution, place, building or agency which maintains and operates facilities for the diagnosis, care and treatment of human illness and provides beds for inpatient care. The term includes, but is not limited to, hospitals, convalescent care facilities, nursing care facilities, detoxification centers and all specialized medical health care facilities, but does not include professional buildings or partnerships.

FISCAL NOTE

It is estimated that the passage of this Act would result in an annual revenue loss of approximately \$14,450.

STATEMENT OF FACT

The purpose of this bill is to provide a sales and use tax exemption for sales to incorporated nonprofit health care facilities and community health care facilities.