

MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 551

H. P. 444

House of Representatives, February 17, 1977

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

EDWIN H. PERT, Clerk

Presented by Mr. Norris of Brewer.

Cosponsor: Ms. Goodwin of Bath.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SEVEN

**AN ACT to Exempt Nonprofit Boarding Care Facilities for the Aged from
the Sales Tax.**

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

36 MRSA § 1760, sub-§ 16, first sentence, as amended by PL 1975, c. 293, § 4, is further amended to read :

Sales to incorporated hospitals, incorporated nonprofit nursing homes licensed by the Department of Human Services, institutions incorporated as nonprofit corporations for the sole purpose of conducting medical research or for the purpose of establishing and maintaining laboratories for scientific study and investigation in the field of biology or ecology or operating educational television or radio stations, **nonprofit boarding care facilities licensed by the Department of Human Services under Title 22, chapter 1665, 50% or more of whose residents are 65 years of age or older**, schools and regularly organized churches or houses of religious worship, excepting sales, storage or use in activities which are mainly commercial enterprises.

STATEMENT OF FACT

This bill exempts nonprofit boarding care facilities for the aged from the sales tax.