

MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 724

H. P. 599

House of Representatives, March 3, 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 Mrs. Boudreau of Portland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SEVEN

AN ACT to Extend the Sales Tax Exemption for Child Day Care Facilities.

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

36 MRSA § 1760, sub-§ 18-B is enacted to read:

18-B. Child day care institutions. Sales to incorporated private nonprofit child day care institutions which are licensed by the Department of Human Services as child day care institutions.

STATEMENT OF FACT

The purpose of this bill is to extend the sales tax exemption presently available to child care institutions to properly licensed child day care institutions.