

MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 802

H. P. 661

House of Representatives, March 8, 1977

On motion of Mr. Tierney of Lisbon Falls, referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Flanagan of Portland.

Cosponsors: Mr. Blodgett of Waldoboro, Mrs. Kane of Augusta.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SEVEN

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

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

36 MRSA § 1760, sub-§ 16, 1st sentence, as repealed and replaced by PL 1971, c. 622, § 126 and as amended by PL 1975, c. 293, § 4, is further amended to read:

Sales to incorporated hospitals, incorporated nonprofit nursing homes and incorporated nonprofit boarding care facilities 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, schools and regularly organized churches or houses of religious worship, excepting sales, storage or use in activities which are mainly commercial enterprises.

FISCAL NOTE

Enactment of this legislation would result in a revenue loss of approximately \$16,000 per year.

STATEMENT OF FACT

The purpose of this bill is to exempt all incorporated nonprofit boarding care facilities which are licensed by the Department of Human Services from the sales tax.