

# MAINE STATE LEGISLATURE

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# ONE HUNDRED AND EIGHTH LEGISLATURE

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**Legislative Document**

**No. 940**

H. P. 842

House of Representatives, March 15, 1977

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

EDWIN H. PERT, Clerk

Presented by Mr. Carey of Waterville.

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## STATE OF MAINE

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IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-SEVEN

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### **AN ACT to Provide Equal Tax Treatment of Nonprofit Hospital or Medical Service Organizations.**

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

**24 MRSA § 2311** is amended to read:

**§ 2311. Taxation**

Every corporation subject to this chapter is declared to be a charitable and benevolent institution and its funds and property shall be exempt from taxation, **except that every corporation subject to this chapter shall be taxed in accordance with Title 36, section 2511.**

### STATEMENT OF FACT

The purpose of this bill is to provide that nonprofit hospital or medical service organizations shall be subject to the premium tax set for insurance companies.