

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

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Legislative Document

No. 1027

H. P. 840

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 Mrs. Chonko of Topsham.  
Cosponsor, Mrs. Nelson of Portland.

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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 Exempting from the Sales Tax Sales to Nonprofit Corporations  
Providing Home Health Services.**

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

36 MRSA § 1760, sub-§ 16, 1st 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, **incorporated nonprofit home health care agencies certified under Title XVIII of the Social Security Act of 1965 as amended**, 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.

STATEMENT OF FACT

The purpose of this bill is to exempt from the sales tax sales to all medicare certified nonprofit organizations delivering home health services in Maine. Sales to nonprofit hospitals and nursing homes are currently exempt from the sales tax.

Passage of this bill would result in a loss of revenue to the State of not more than \$7,500 annually.