

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 120

H. P. 112

House of Representatives, January 18, 1979

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

EDWIN H. PERT, Clerk

Presented by Mrs. Masterton of Cape Elizabeth.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-NINE

**AN ACT Exempting Incorporated Nonprofit Speech and Hearing Institutions from
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 1977, c. 559, is further amended to read:

Sales to incorporated hospitals, incorporated nonprofit nursing homes licensed by the Department of Human Services, **incorporated nonprofit speech and hearing institutions**, 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 correct an omission in the current law by including incorporated, nonprofit speech and hearing institutions with other health care institutions exempt from sales tax.