

MAINE STATE LEGISLATURE

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D. OF R.

STATE OF MAINE
SENATE
110TH LEGISLATURE
FIRST REGULAR SESSION (Filing No. S-273)

L.D. 743

COMMITTEE AMENDMENT " A " to S.P. 261, L.D. 743, Bill,
"AN ACT to Equalize the Tax Burden of Rural Community Health
Centers."

Amend the Bill by striking out everything after the
amending clause and inserting in its place the following:
'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,
incorporated nonprofit rural community health centers engaged
in the delivery of comprehensive primary health care,
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

It is estimated that enactment of this bill will result
in the following loss of sales tax revenues:

	<u>1981-82</u>	<u>1982-83</u>
General Fund	\$19,200	\$31,680
Local Government Fund	800	1,320'

Statement of Fact

This amendment describes the exemption more precisely and provides a fiscal note.

Reported by the Committee on Taxation.

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May 21, 1981

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