

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE
4

5 Legislative Document

No. 790

6
7 H.P. 639

House of Representatives, February 16, 1983

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

10 EDWIN H. PERT, Clerk

11 Presented by Representative Kane of So. Portland.

Cosponsor: Representative Nelson of Portland.

12 STATE OF MAINE
13

14 IN THE YEAR OF OUR LORD
15 NINETEEN HUNDRED AND EIGHTY-THREE
16

17 AN ACT to Equalize the Tax Burden of
18 Dental Health Centers.
19

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

22 36 MRSA §1760, sub-§16, as amended by PL 1981, c.
23 706, §21, is further amended to read:

24 16. Hospitals, research centers, churches and
25 schools. Sales to incorporated hospitals, incorpo-
26 rated nonprofit nursing homes licensed by the Depart-
27 ment of Human Services, incorporated nonprofit home
28 health care agencies certified under ~~Title XVIII~~ of
29 the United States Social Security Act of 1965, Title
30 XVIII, as amended, incorporated nonprofit rural com-
31 munity health centers engaged in, or providing facil-
32 ities for, the delivery of comprehensive primary
33 health care, incorporated nonprofit dental health
34 centers, institutions incorporated as nonprofit cor-

1 porations for the sole purpose of conducting medical
2 research or for the purpose of establishing and main-
3 taining laboratories for scientific study and inves-
4 tigation in the field of biology or ecology or oper-
5 ating educational television or radio stations,
6 schools and regularly organized churches or houses of
7 religious worship, excepting sales, storage or use in
8 activities which are mainly commercial enterprises.
9 "Schools" mean incorporated nonstock educational
10 institutions, including institutions empowered to
11 confer educational, literary or academic degrees,
12 which have a regular faculty, curriculum and organ-
13 ized body of pupils or students in attendance
14 throughout the usual school year, which keep and fur-
15 nish to students and others records required and ac-
16 cepted for entrance to schools of secondary, colle-
17 giate or graduate rank, no part of the net earnings
18 of which inures to the benefit of any individual.

19 STATEMENT OF FACT

20 Presently most nonprofit health facilities are
21 exempt from the state sales tax. Dental health cen-
22 ters operated by a hospital are exempt, but sepa-
23 rately incorporated dental health centers are not.
24 This bill provides sales tax exemption status to
25 incorporated nonprofit dental health centers.

26 It is estimated that enactment of this bill will
27 reduce revenues to the following funds:

	<u>1983-84</u>	<u>1984-85</u>
28		
29	General Fund	(\$480) (\$800)
30	Local Government Fund	(20) (25)
31		0463011783