

MAINE STATE LEGISLATURE

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1 (After Deadline)
2 SECOND REGULAR SESSION
3

4 ONE HUNDRED AND TWELFTH LEGISLATURE
5

6 Legislative Document

No. 2060

8 H.P. 1463

House of Representatives, February 24, 1986

9 Approved for introduction by a majority of the Legislative Council
10 pursuant to Joint Rule 27.

Reference to the Committee on Taxation suggested and ordered printed.

11 EDWIN H. PERT, Clerk

Presented by Representative Dexter of Kingfield.

12
13 STATE OF MAINE
14

15 IN THE YEAR OF OUR LORD
16 NINETEEN HUNDRED AND EIGHTY-SIX
17

18 AN ACT to Establish a Sales Tax Exemption for
19 Sales to Incorporated Nonprofit Homes
20 for the Elderly.
21

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

24 36 MRSA §1760, sub-§54 is enacted to read:

25 54. Incorporated nonprofit home for the elderly.
26 Sales to an incorporated nonprofit home for the el-
27 derly which is exempt from federal taxation pursuant
28 to the United State Internal Revenue Code of 1954, as
29 amended.

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STATEMENT OF FACT

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This bill provides a sales tax exemption for an incorporated nonprofit home for the elderly which is exempt from federal taxation pursuant to the United States Internal Revenue Code of 1954, as amended.

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