

MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND THIRTEENTH LEGISLATURE
4

5 Legislative Document

NO. 120
6

7 H.P. 110 House of Representatives, January 28, 1987
8 Reference to the Committee on Taxation suggested and
ordered printed:

9 EDWIN H. PERT, Clerk

Presented by Representative SMALL of Bath.

10 Cosponsored by Representatives HOLT of Bath, LEBOWITZ of
Bangor and Speaker MARTIN of Eagle Lake.

11
12 STATE OF MAINE
13

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

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

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

23 36 MRSA §1760, sub-§16, as amended by PL 1983, c.
24 560, §§2 and 6, is further amended to read:

25 16. Hospitals, research centers, churches and
26 schools. Sales to incorporated hospitals, incorpor-
27 ated nonprofit nursing homes licensed by the Depart-
28 ment of Human Services, incorporated nonprofit board-
29 ing care facilities licensed by the Department of Hu-
30 man Services, incorporated nonprofit home health care
31 agencies certified under the United States Social Se-
32 curity Act of 1965, Title XVIII, as amended, incorpor-
33 ated nonprofit rural community health centers en-

1 gaged in, or providing facilities for, the delivery
2 of comprehensive primary health care, incorporated
3 nonprofit dental health centers, institutions incor-
4 porated as nonprofit corporations for the sole pur-
5 pose of conducting medical research or for the pur-
6 pose of establishing and maintaining laboratories for
7 scientific study and investigation in the field of
8 biology or ecology or operating educational televi-
9 sion or radio stations, schools and regularly or-
10 ganized churches or houses of religious worship, ex-
11 cepting sales, storage or use in activities which are
12 mainly commercial enterprises. "Schools" mean incor-
13 porated nonstock educational institutions, including
14 institutions empowered to confer educational, liter-
15 ary or academic degrees, which have a regular facul-
16 ty, curriculum and organized body of pupils or stu-
17 dents in attendance throughout the usual school year,
18 which keep and furnish to students and others records
19 required and accepted for entrance to schools of sec-
20 ondary, collegiate or graduate rank, no part of the
21 net earnings of which inures to the benefit of any
22 individual.

23

STATEMENT OF FACT

24 This bill provides a sales tax exemption for non-
25 profit homes for the elderly.

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