

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

No. 377

S.P. 138

In Senate, February 18, 1987

Reference to the Committee on Taxation suggested and ordered printed.

JOY J. O'BRIEN, Secretary of the Senate
Presented by Senator BUSTIN of Kennebec.

Cosponsored by Senator DOW of Kennebec, Representative
DELLERT of Gardiner.

STATE OF MAINE

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

1 AN ACT Providing a Sales Tax Exemption for
2 Nonprofit Boarding Care Facilities
3 Providing Treatment for Persons
4 Suffering from Alzheimer's Disease or
5 Related Disorders.
6

7 Be it enacted by the People of the State of Maine as
8 follows:

9 36 MRSA §1760, sub-§56 is enacted to read:

10 56. Alzheimer's disease, care and treatment fa-
11 ilities. Sales to nonprofit organizations, licensed
12 by the Department of Human Services, which have the
13 exclusive purpose of providing residential care and
14 treatment for persons suffering from Alzheimer's dis-
15 ease or related disorders.

1

STATEMENT OF FACT

2
3
4
5
6
7
8
9
10
11
12
13

This bill provides a sales tax exemption for non-profit facilities providing residential care and treatment of persons in this State suffering from Alzheimer's disease or related disorders. The only such facility in this State is currently under construction in Gardiner. Development of this facility was encouraged by the Department of Human Services, which has made special working arrangements with the facility. The special nature of this facility prevents it from the general sales tax exemption for nursing homes.

1129020387