

MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 288

H.P. 208

House of Representatives, February 21, 1989

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

Presented by Representative LISNIK of Presque Isle.

Cosponsored by Representative CASHMAN of Old Town, Senator COLLINS of Aroostook and Representative MARTIN of Van Buren.

STATE OF MAINE

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

An Act to Provide a Sales Tax Exemption for Centers for Innovation.



1 **Be it enacted by the People of the State of Maine as follows:**

3 **36 MRSA §1760, sub-§16**, as amended by PL 1987, c. 343, §4,
5 is further amended to read:

7 **16. Hospitals, research centers, churches and schools.**
8 Sales to incorporated hospitals, incorporated nonprofit nursing
9 homes licensed by the Department of Human Services, incorporated
10 nonprofit boarding care facilities licensed by the Department of
11 Human Services, incorporated nonprofit home health care agencies
12 certified under the United States Social Security Act of 1965,
13 Title XVIII, as amended, incorporated nonprofit rural community
14 health centers engaged in, or providing facilities for, the
15 delivery of comprehensive primary health care, incorporated
16 nonprofit dental health centers, institutions incorporated as
17 nonprofit corporations for the sole purpose of conducting medical
18 research or for the purpose of establishing and maintaining
19 laboratories for scientific study and investigation in the field
20 of biology or ecology or operating educational television or
21 radio stations, schools, Centers for Innovation created and
22 developed pursuant to Title 5, chapter 385, and regularly
23 organized churches or houses of religious worship, excepting
24 sales, storage or use in activities which are mainly commercial
25 enterprises. "Schools" means incorporated nonstock educational
26 institutions, including institutions empowered to confer
27 educational, literary or academic degrees, which have a regular
28 faculty, curriculum and organized body of pupils or students in
29 attendance throughout the usual school year, which keep and
30 furnish to students and others records required and accepted for
31 entrance to schools of secondary, collegiate or graduate rank, no
32 part of the net earnings of which inures to the benefit of any
33 individual.

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37 **STATEMENT OF FACT**

37

39 This bill provides a sales tax exemption for the Maine
40 Research and Productivity Council at the University of Maine in
41 Presque Isle and any other Centers for Innovation created by the
Maine Science and Technology Commission.