

MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 1270

S.P. 473

In Senate, April 20, 1989

Submitted by the Department of Human Services pursuant to Joint Rule 24.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

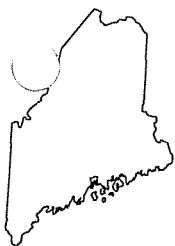
Presented by Senator BRAUN of Knox.

Cosponsored by Senator KANY of Kennebec, Representative JOSEPH of Waterville and Representative JACKSON of Harrison.

STATE OF MAINE

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

**An Act Concerning the Sales and Use Tax Exemption Provided To Nonprofit
Ambulance Services and Fire Departments.**



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

3 36 MRSA §1760, sub-§26, as amended by PL 1971, c. 604, is
5 repealed and the following enacted in its place:

7 26. Nonprofit ambulance services and fire departments.
9 Sales to incorporated nonprofit fire departments and to
11 incorporated nonprofit ambulance services.

13 STATEMENT OF FACT

15 The intent of this bill is to eliminate the word "volunteer"
17 when referring to fire departments and ambulance services. The
19 compensation, often no more than token pay, of those who perform
21 ambulance services for nonprofit incorporated organizations is a
development which has become virtually universal, but was not the
practice when the law was enacted in 1971. Eliminating the
reference to "volunteer" will ensure that incorporated nonprofit
ambulance organizations receive a sales tax exemption.