

MAINE STATE LEGISLATURE

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R. of S.

L.D. 1154

(Filing No. S-168)

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STATE OF MAINE
SENATE
115TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to S.P. 433, L.D. 1154, Bill, "An Act to Clarify the Tax Status of Nonprofit Hospitals, Nursing Homes and Boarding Homes"

Amend the bill by striking out all of the title and substituting the following:

'An Act to Clarify the Tax Status of Nonprofit Nursing and Boarding Homes'

Further amend the bill in paragraph A by striking out all of the last blocked paragraph (page 1, lines 39 to 41 in L.D.) and inserting in its place the following:

'For the purposes of this paragraph, "benevolent and charitable institutions" include, but are not limited to, nonprofit nursing homes and nonprofit boarding homes and boarding care facilities licensed by the Department of Human Services pursuant to Title 22, chapter 1665 or its successor. For the purposes of this paragraph, "nonprofit" means a facility exempt from taxation under Section 501 of the Code.'

STATEMENT OF FACT

This amendment:

1. Drops nonprofit hospitals from the bill because nonprofit hospitals are specifically exempt under a different paragraph of the law;

2. Specifies that the nonprofit boarding homes subject to this exemption must be those licensed by the Department of Human Services; and

3. Adds a clarifying definition of nonprofit.

Reported by Senator Bost for the Committee on Taxation.
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(5/16/91)

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