

# MAINE STATE LEGISLATURE

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L.D. 379

DATE: 5-20-99

(Filing No. H-647)

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**TAXATION**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
119TH LEGISLATURE  
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "B" to H.P. 271, L.D. 379, Bill, "An Act to Provide Tax-exempt Status to Organizations That Teach Reading"

Amend the bill by striking out everything after the enacting clause and before the summary and inserting in its place the following:

'Sec. 1. 36 MRSA §1760, sub-§16, as amended by PL 1987, c. 343, §4, is further amended to read:

16. **Hospitals, research centers, churches and schools.** Sales to incorporated hospitals, incorporated nonprofit nursing homes licensed by the Department of Human Services, incorporated nonprofit boarding care facilities licensed by the Department of Human Services, incorporated nonprofit home health care agencies certified under the United States Social Security Act of 1965, Title XVIII, as amended, incorporated nonprofit rural community health centers engaged in, or providing facilities for, the delivery of comprehensive primary health care, incorporated nonprofit dental health centers, institutions incorporated as nonprofit corporations for the sole purpose of conducting medical research or for the purpose of establishing and maintaining laboratories for scientific study and investigation in the field of biology or ecology or operating educational television or radio stations, schools, incorporated nonprofit organizations or their affiliates whose purpose is to provide literacy assistance or free clinical assistance to children with dyslexia and regularly organized churches or houses of religious worship, excepting sales, storage or use in activities which that are mainly commercial enterprises. "Schools" means incorporated nonstock educational institutions, including institutions empowered to

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2 confer educational, literary or academic degrees, which that have  
a regular faculty, curriculum and organized body of pupils or  
4 and that keep and furnish to students and others records required  
and accepted for entrance to schools of secondary, collegiate or  
6 graduate rank, no part of the net earnings of which inures to the  
benefit of any individual.'

8  
10 Further amend the bill by inserting at the end before the  
summary the following:

12 **FISCAL NOTE**

	1999-00	2000-01
18 <b>REVENUES</b>		
20       General Fund	(\$2,647)	(\$3,471)
Other Funds	(143)	(187)

22  
24 This additional sales tax exemption for certain nonprofit  
organizations will decrease sales tax collections by \$2,790 in  
fiscal year 1999-00 and \$3,658 in fiscal year 2000-01. The  
26 reduction of these tax collections will decrease the amounts  
transferred to the Local Government Fund for state-municipal  
28 revenue sharing in those years by \$143 and \$187, respectively.  
The resulting net reductions of General Fund revenue will be  
30 \$2,647 in fiscal year 1999-00 and \$3,471 in fiscal year 2000-01.

32 The Bureau of Revenue Services will incur some minor  
additional costs to implement this sales tax change. These costs  
34 can be absorbed within the bureau's existing budgeted resources.'

36 **SUMMARY**

38  
40 This amendment clarifies the language of the provision  
included in the original bill, includes certain organizations  
providing free clinical assistance to children with dyslexia and  
42 adds a fiscal note.

**COMMITTEE AMENDMENT**