

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 404

S.P. 128

In Senate, February 1, 2001

An Act to Promote Equity Among Health Care Clinics.

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 ABROMSON of Cumberland.
Cosponsored by Representative MAYO of Bath and
Senators: MITCHELL of Penobscot, SHOREY of Washington, Representatives: O'NEIL of
Saco, Speaker SAXL of Portland, SCHNEIDER of Durham.

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

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3 **Sec. 1. 36 MRSA §1760, sub-§16**, as amended by PL 1999, c.708,
4 §25, is further amended to read:

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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 residential care facilities licensed by the Department
11 of Human Services, incorporated nonprofit home health 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, incorporated nonprofit organizations or
22 their affiliates whose purpose is to provide literacy assistance
23 or free clinical assistance to children with dyslexia and
24 regularly organized churches or houses of religious worship,
25 ~~excepting~~ except for sales, storage or use in activities that are
26 mainly commercial enterprises. "Schools" means incorporated
27 nonstock educational institutions, including institutions
28 empowered to confer educational, literary or academic degrees,
29 that have a regular faculty, curriculum and organized body of
30 pupils or students in attendance throughout the usual school year
31 and that keep and furnish to students and others records required
32 and accepted for entrance to schools of secondary, collegiate or
33 graduate rank, no part of the net earnings of which inures to the
34 benefit of any individual.

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SUMMARY

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39 This bill provides the same sales and use tax exemption to
40 all nonprofit health clinics that is currently available to rural
41 community health clinics, hospitals and their affiliated clinics,
42 nonprofit dental health clinics and other similar health care
providers.