



## **120th MAINE LEGISLATURE**

## FIRST REGULAR SESSION-2001

Legislative Document

No. 746

H.P. 591

House of Representatives, February 13, 2001

An Act to Exempt Certain Temporary Placement and Adoption Services Organizations from the Sales Tax.

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. Mac Jailand

MILLICENT M. MacFARLAND, Clerk

Presented by Representative TOBIN of Windham. Cosponsored by Senator TURNER of Cumberland and Representatives: BRUNO of Raymond, HASKELL of Milford, JACOBS of Turner LAVERRIERE-BOUCHER of Biddeford.

|    | Be it enacted by the People of the State of Maine as follows:   |
|----|---|
| 2  | Sec. 1. 36 MRSA §1760, sub-§18-A, as amended by PL 1975, c.   |
| 4  | 293, §4, is further amended to read:  |
| б  | 18-A. Other institutions. Sales to incorporated private nonprofit residential child caring institutions which that are      |
| 8  | licensed by the Department of Human Services as child caring institutions and sales to incorporated nonprofit organizations |
| 10 | providing temporary child placement and adoption services,<br>licensed by the Department of Human Services.                 |
| 12 |   |
| 14 | SUMMARY   |
| 16 | This bill exempts from the sales tax sales to incorporated nonprofit organizations that provide temporary child placement   |
| 18 | and adoption services and are licensed by the Department of Human<br>Services.  |