

MAINE STATE LEGISLATURE

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121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 62

H.P. 70

House of Representatives, January 16, 2003

An Act to Promote Equity Among Health Care Clinics

Reference to the Committee on Health and Human Services suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative KANE of Saco.
Cosponsored by Senator PENDLETON of Cumberland and
Representatives: CRAVEN of Lewiston, DUDLEY of Portland, O'BRIEN of Augusta, O'NEIL
of Saco, WALCOTT of Lewiston, Senator: BRENNAN of Cumberland.

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

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

6 **16. Hospitals, research centers, churches and schools.**
8 Sales to incorporated hospitals, incorporated nonprofit nursing
10 homes licensed by the Department of Human Services, incorporated
12 nonprofit residential care facilities licensed by the Department
14 of Human Services, incorporated nonprofit home health agencies
16 certified under the United States Social Security Act of 1965,
18 Title XVIII, as amended, incorporated nonprofit ~~rural-community~~
20 health centers engaged in, or providing facilities for, the
22 delivery of comprehensive primary health care, incorporated
24 nonprofit dental health centers, institutions incorporated as
26 nonprofit corporations for the sole purpose of conducting medical
28 research or for the purpose of establishing and maintaining
30 laboratories for scientific study and investigation in the field
32 of biology or ecology or operating educational television or
34 radio stations, schools, incorporated nonprofit organizations or
36 their affiliates whose purpose is to provide literacy assistance
38 or free clinical assistance to children with dyslexia and
40 regularly organized churches or houses of religious worship,
42 ~~excepting except for~~ sales, storage or use in activities that are
mainly commercial enterprises. "Schools" means incorporated
nonstock educational institutions, including institutions
empowered to confer educational, literary or academic degrees,
that have a regular faculty, curriculum and organized body of
pupils or students in attendance throughout the usual school year
and that keep and furnish to students and others records required
and accepted for entrance to schools of secondary, collegiate or
graduate rank, no part of the net earnings of which inures to the
benefit of any individual.

SUMMARY

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