

MAINE STATE LEGISLATURE

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121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 154

S.P. 77

In Senate, January 21, 2003

**An Act to Provide a Sales Tax Exemption for Nonprofit
Organizations That Provide Food and Lodging for Family Members
of Patients in Hospitals**

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 DAVIS of Piscataquis.
Cosponsored by Representative TARDY of Newport and
Senators: KNEELAND of Aroostook, LEMONT of York, PENDLETON of Cumberland,
SAVAGE of Knox, WOODCOCK of Franklin, YOUNGBLOOD of Penobscot,
Representatives: COLLINS of Wells, TOBIN of Dexter.

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

4 **Sec. 1. 36 MRSA §1760, sub-§46**, as amended by PL 1993, c. 670,
§3, is repealed and the following enacted in its place:

6 **46. Medical patients and their families.** Sales to
incorporated nonprofit organizations providing:

8
10 A. Temporary residential accommodations to pediatric
patients suffering from critical illness or disease such as
cancer or who are accident victims, to adult patients with
cancer or to the families of the patients; or

12
14 B. Temporary residential accommodations, or food, or both,
to hospital patients or to the families of hospital patients.

16
18 **SUMMARY**

20 Current law exempts from taxation sales to nonprofit
22 organizations providing temporary residential accommodations to
critically ill pediatric patients and adult patients with cancer,
24 and their families. This bill expands the sales tax exemption to
apply to such organizations that provide food or lodging, or
both, to hospital patients or their families.