

# MAINE STATE LEGISLATURE

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L.D. 1711

DATE: 4-11-06

(Filing No. H-1002)

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
122ND LEGISLATURE  
SECOND REGULAR SESSION

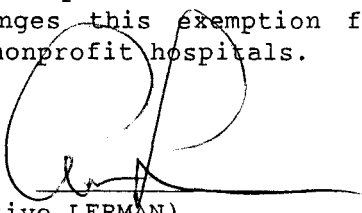
HOUSE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 1218, L.D. 1711, Bill, "An Act To Make Minor Substantive Changes to the Tax Laws"

Amend the amendment in section 6 in subsection 16 in paragraph A in the first line (page 2, line 21 in amendment) by inserting after the following: "Incorporated" the following: 'nonprofit'

Further amend the amendment in section 10 in subsection 3 in paragraph A in the first line (page 3, line 24 in amendment) by inserting after the following: "Incorporated" the following: 'nonprofit'

SUMMARY

Current law provides an exemption from the sales and use tax and the service provider tax for incorporated hospitals. This amendment changes this exemption from these taxes to apply to incorporated nonprofit hospitals.

SPONSORED BY:   
(Representative LERMAN)

TOWN: Augusta

**FISCAL NOTE REQUIRED**  
**(See attached)**

**HOUSE AMENDMENT**



Approved: 04/11/06 *MAC*

# 122nd MAINE LEGISLATURE

LD 1711

LR 2951(04)

An Act To Make Minor Substantive Changes to the Tax Laws

Fiscal Note for House Amendment "A" to Committee Amendment "A"

Sponsor: Rep. Lerman

Fiscal Note Required: Yes

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## Fiscal Note

Undetermined current biennium revenue increase - General Fund

### Fiscal Detail and Notes

Repealing a sales and use tax exemption for incorporated hospitals that are not determined by the United States Internal Revenue Service to be exempt from taxation as a nonprofit under Section 501(c) of the Internal Revenue Code will increase Sales and Use Tax revenue. The amount of the increase can not be determined at this time.