

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

SECOND REGULAR SESSION-2006

Legislative Document

No. 2085

S.P. 816

In Senate, March 21, 2006

An Act To Clarify the Sales Tax Exemption for Air Ambulance Services

Reported by Senator PERRY of Penobscot for the Joint Standing Committee on Taxation
pursuant to Joint Order 2006, S.P. 808.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator PERRY of Penobscot.

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

2 **Sec. 1. 36 MRSA §1760, sub-§26**, as amended by PL 1997, c. 723, §1, is further
3 amended to read:

4 **26. Nonprofit fire departments and nonprofit ambulance services.** Sales to
5 incorporated nonprofit fire departments and to incorporated nonprofit ambulance services
6 and sales made on or after December 1, 2004 to an air ambulance service established as a
7 limited liability company if all of the members of the limited liability company are
8 incorporated nonprofit organizations.

9 **Sec. 2. Retroactivity.** This Act applies retroactively to December 1, 2004.

10 **SUMMARY**

11 This bill provides that sales made on or after December 1, 2004 to an air ambulance
12 service established as a limited liability company are exempt from sales tax if all of the
13 members of the limited liability company are incorporated nonprofit organizations.