

MAINE STATE LEGISLATURE

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124th MAINE LEGISLATURE

FIRST REGULAR SESSION-2009

Legislative Document

No. 1113

H.P. 768

House of Representatives, March 20, 2009.

**An Act To Exempt Private Nonmedical Institutions from the Service
Provider Tax**

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative RICHARDSON of Warren.

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

2 **Sec. 1. 36 MRSA §2551, sub-§10**, as amended by PL 2007, c. 438, §53, is
3 repealed.

4 **Sec. 2. 36 MRSA §2551, sub-§11**, as enacted by PL 2003, c. 673, Pt. V, §25 and
5 affected by §29, is repealed.

6 **Sec. 3. 36 MRSA §2552, sub-§1, ¶G**, as amended by PL 2005, c. 386, Pt. S, §4
7 and affected by §9, is repealed.

8 **Sec. 4. 36 MRSA §2559**, as amended by PL 2007, c. 539, Pt. DDD, §9, is further
9 amended to read:

10 **§2559. Application of revenues**

11 Revenues derived by the tax imposed by this chapter must be credited to a General
12 Fund suspense account. On or before the last day of each month, the State Controller
13 shall transfer a percentage of the revenues received by the State Tax Assessor during the
14 preceding month pursuant to the tax imposed by section 2552, subsection 1, paragraphs A
15 to F and L to the Local Government Fund as provided by Title 30-A, section 5681,
16 subsection 5. The balance remaining in the General Fund suspense account must be
17 transferred to service provider tax General Fund revenue. On or before the 15th day of
18 each month, the State Controller shall transfer all revenues received by the assessor
19 during the preceding month pursuant to the tax imposed by section 2552, subsection 1,
20 paragraphs G H to J to the Medical Care Services Other Special Revenue Funds account,
21 the Other Special Revenue Funds Mental Health Services - Community Medicaid
22 program, the Medicaid Services - Mental Retardation program and the Office of
23 Substance Abuse - Medicaid Seed program within the Department of Health and Human
24 Services.

25 **SUMMARY**

26 This bill repeals the service provider tax on private nonmedical institution services.
27 The bill also makes a technical correction of an oversight from Public Law 2007, chapter
28 539.