

MAINE STATE LEGISLATURE

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124th MAINE LEGISLATURE

FIRST REGULAR SESSION-2009

Legislative Document

No. 1278

S.P. 459

In Senate, March 31, 2009

**An Act To Exempt Services Provided by Alzheimer Care Facilities
from the Tax on Private Nonmedical Institution Services**

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 Cumberland.

Cosponsored by Senators: ROSEN of Hancock, SHERMAN of Aroostook, TRAHAN of Lincoln.

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

2 **Sec. 1. 36 MRSA §2552, sub-§1, ¶G,** as amended by PL 2005, c. 386, Pt. S, §4
3 and affected by §9, is further amended to read:

4 G. Private nonmedical institution services other than those provided in a unit for
5 Alzheimer's or other dementia care as described by rule of the Department of Health
6 and Human Services;

7 **SUMMARY**

8 This bill excludes services provided in an Alzheimer's or dementia care unit from the
9 service provider tax.