

# MAINE STATE LEGISLATURE

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**Legislative Document**

**No. 156**

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S. P. 72

In Senate, January 27, 1953

Referred to the Committee on Taxation, sent down for concurrence and ordered printed.

CHESTER T. WINSLOW, Secretary

Presented by Senator Dunham of Hancock

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**STATE OF MAINE**

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
FIFTY-THREE

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**AN ACT to Amend the Exemption in the Sales and Use Tax Law  
Respecting Hospitals.**

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

**R. S., c. 14-A, § 10, sub-§ XIII, amended.** Subsection XIII of section 10 of chapter 14-A of the revised statutes, as enacted by section 1 of chapter 250 of the public laws of 1951, is hereby amended to read as follows :

**'XII. Hospitals, research centers and churches.** Sales to incorporated hospitals, institutions incorporated as non-profit corporations for the sole purpose of conducting medical research, and regularly organized churches or houses of religious worship, excepting such sales, storage or use in activities as which are mainly commercial enterprises.'