

MAINE STATE LEGISLATURE

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N I N E T Y - S I X T H L E G I S L A T U R E

Legislative Document

No. 572

H. P. 546

House of Representatives, February 10, 1953

Referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Legard of Bath.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-THREE

AN ACT to Exempt Homes for Children and the Aged from the Sales and Use Tax.

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

R. S., c. 14-A, § 10, sub-§ XV, additional. 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 by adding thereto the following new subsection:

'XV. Homes for children and aged. Sales to any corporation organized and operated exclusively for the purpose of operating a home for minor children or a home for aged persons, no part of the net earnings of which inures to the benefit of any stockholder or individual; excepting sales, storage or use in activities which are mainly commercial enterprises. "Home for minor children" does not include a camp or boarding school nor does it include any institution which, during its most recent fiscal year prior to the purchase, received more than 50% of its gross income from sources other than gifts of individuals, income from its endowment and contributions by the federal and state governments. By "home for aged persons" is intended a home 90% of whose inmates, at the time the sale is made, are 60 years of age and older.'