

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Amend the bill in section 1 in subsection 26 in the 2nd line (page 1, line 5 in L.D.) by striking out the following: ‘incorporated nonprofit ambulance’ and inserting in its place the following: ‘~~incorporated~~ nonprofit ambulance’

Further amend the bill by striking out all of section 2 and inserting in its place the following:

‘**Sec. 2. Retroactivity.** This Act applies retroactively to sales that occurred on or after December 1, 2004.’

SUMMARY

This amendment applies the sales tax exemption to nonprofit ambulance services that are not incorporated and applies the exemption retroactively to sales to an air ambulance service that is organized as a limited liability company if all of the members of the company are incorporated nonprofit organizations.