



129th MAINE LEGISLATURE

FIRST REGULAR SESSION-2019

Legislative Document

No. 726

H.P. 531

House of Representatives, February 11, 2019

An Act To Make Sales to Area Agencies on Aging Tax-exempt

Reference to the Committee on Taxation suggested and ordered printed.

Handwritten signature of Robert B. Hunt in cursive.

ROBERT B. HUNT
Clerk

Presented by Representative McCREA of Fort Fairfield.
Cosponsored by President JACKSON of Aroostook and
Representatives: BRENNAN of Portland, COLLINGS of Portland, DODGE of Belfast,
FARNSWORTH of Portland, FAY of Raymond, HARNETT of Gardiner, KORNFIELD of
Bangor, NADEAU of Winslow.

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

2 **Sec. 1. 36 MRSA §1760, sub-§103** is enacted to read:

3 **103. Area agency on aging.** Sales to an area agency on aging designated under
4 Title 22, section 5116, subsection 1, paragraph B, or sales to a public or nonprofit private
5 agency that is operating under grants authorized by Title 22, chapter 1457, that is
6 providing social services in order to secure and maintain maximum independence and
7 dignity in a home environment for older people capable of self-care with appropriate
8 supportive services.

9 **Sec. 2. Effective date.** This Act takes effect October 1, 2019.

10 **SUMMARY**

11 This bill provides an exemption from the sales and use tax to area agencies on aging,
12 as designated by the Department of Health and Human Services, and public and private
13 nonprofit agencies that are operating under grants provided by the department, that
14 provide social services in order to secure and maintain maximum independence and
15 dignity in a home environment for older people capable of self-care with appropriate
16 supportive services.