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An Act To Clarify the Sales Tax Exemption for Air Ambulance Services

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

Sec. 1. 36 MRSA §1760, sub-§26, as amended by PL 1997, c. 723, §1, is further amended to read:

26. Nonprofit fire departments and nonprofit ambulance services. Sales to incorporated nonprofit fire departments and to incorporated nonprofit ambulance services and sales made on or after December 1, 2004 to an air ambulance service established as a limited liability company if all of the members of the limited liability company are incorporated nonprofit organizations.

Sec. 2. Retroactivity. This Act applies retroactively to December 1, 2004.

SUMMARY

This bill provides that sales made on or after December 1, 2004 to an air ambulance service established as a limited liability company are exempt from sales tax if all of the members of the limited liability company are incorporated nonprofit organizations.