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

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

**Sec.** **1. 36 MRSA §1760, sub-§107** is enacted to read:

**107.** **Area agency on aging.**  Beginning January 1, 2022, sales to an area agency on aging designated under Title 22, section 5116, subsection 1, paragraph B, or sales to a public or nonprofit private agency that is operating under grants authorized by Title 22, chapter 1457, that is providing social services in order to secure and maintain maximum independence and dignity in a home environment for older people capable of self-care with appropriate supportive services.

**SUMMARY**

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