



# 130th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2021

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Legislative Document

No. 86

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H.P. 52

House of Representatives, January 13, 2021

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

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Received by the Clerk of the House on January 11, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT  
Clerk

Presented by Representative McCREA of Fort Fairfield.  
Cosponsored by President JACKSON of Aroostook and  
Representatives: DODGE of Belfast, DUNPHY of Old Town, GROHOSKI of Ellsworth,  
HEPLER of Woolwich, MARTIN of Sinclair, WARREN of Hallowell, WHITE of Waterville.

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

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

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

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#### SUMMARY

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