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

An Act To Exempt Private Nonmedical Institutions from the Service Provider Tax

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

Sec. 1. 36 MRSA §2551, sub-§10, as amended by PL 2007, c. 438, §53, is repealed.

Sec. 2. 36 MRSA §2551, sub-§11, as enacted by PL 2003, c. 673, Pt. V, §25 and affected by §29, is repealed.

Sec. 3. 36 MRSA §2552, sub-§1, ¶G, as amended by PL 2005, c. 386, Pt. S, §4 and affected by §9, is repealed.

Sec. 4. 36 MRSA §2559, as amended by PL 2007, c. 539, Pt. DDD, §9, is further amended to read:

§ 2559. Application of revenues

Revenues derived by the tax imposed by this chapter must be credited to a General Fund suspense account. On or before the last day of each month, the State Controller shall transfer a percentage of the revenues received by the State Tax Assessor during the preceding month pursuant to the tax imposed by section 2552, subsection 1, paragraphs A to F and L to the Local Government Fund as provided by Title 30-A, section 5681, subsection 5. The balance remaining in the General Fund suspense account must be transferred to service provider tax General Fund revenue. On or before the 15th day of each month, the State Controller shall transfer all revenues received by the assessor during the preceding month pursuant to the tax imposed by section 2552, subsection 1, paragraphs GH to J to the Medical Care Services Other Special Revenue Funds account, the Other Special Revenue Funds Mental Health Services - Community Medicaid program, the Medicaid Services - Mental Retardation program and the Office of Substance Abuse - Medicaid Seed program within the Department of Health and Human Services.

SUMMARY

This bill repeals the service provider tax on private nonmedical institution services. The bill also makes a technical correction of an oversight from Public Law 2007, chapter 539.