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**An Act To Exempt Services Provided by Alzheimer Care
Facilities from the Tax on Private Nonmedical Institution Services**

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

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

G. Private nonmedical institution services other than those provided in a unit for Alzheimer's or other dementia care as described by rule of the Department of Health and Human Services;

SUMMARY

This bill excludes services provided in an Alzheimer's or dementia care unit from the service provider tax.