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Public Law
123rd Legislature
First Regular Session

Chapter 419
H.P. 694 - L.D. 919

**An Act To Clarify the Sales Tax and Service Provider
Tax Exemptions for Nonprofit 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, sales to incorporated nonprofit ambulance services, sales to air ambulance services that are limited liability companies all of whose members are nonprofit organizations and sales of tangible personal property leased to air ambulance services that are limited liability companies all of whose members are nonprofit organizations.

Sec. 2. 36 MRSA §2557, sub-§5, as enacted by PL 2003, c. 673, Pt. V, §25 and affected by §29, is further amended to read:

5. Nonprofit fire departments and nonprofit ambulance services. Sales to incorporated nonprofit fire departments and, to incorporated nonprofit ambulance services and to air ambulance services that are limited liability companies all of whose members are nonprofit organizations;

Effective September 20, 2007