



# 130th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2021

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Legislative Document

No. 527

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S.P. 212

In Senate, February 24, 2021

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### **An Act To Exempt MaineCare Appendix C Private Nonmedical Institutions from the Service Provider Tax**

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Received by the Secretary of the Senate on February 22, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT  
Secretary of the Senate

Presented by Senator VITELLI of Sagadahoc.  
Cosponsored by Representative McCREIGHT of Harpswell and  
Senators: CHIPMAN of Cumberland, POULIOT of Kennebec, Representative: COLLINGS of  
Portland.

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

2 **Sec. 1. 36 MRSA §2552, sub-§1, ¶G,** as amended by PL 2015, c. 300, Pt. A, §32,  
3 is further amended to read:

4 G. Private nonmedical institution services except for services provided by residential  
5 care facilities that are maintained wholly or partly for the purpose of providing  
6 residents with medical and remedial services;

7 **Sec. 2. Effective date.** This Act takes effect October 1, 2021.

8 **SUMMARY**

9 This bill exempts from the service provider tax so-called MaineCare Appendix C  
10 private nonmedical institutions, which are residential care facilities maintained wholly or  
11 partly for the purpose of providing residents with medical and remedial services. The  
12 service provider tax continues to apply to private nonmedical institution services that are  
13 provided by MaineCare Appendix B, D, E or F private nonmedical institutions.