

APPROVED  
JULY 6, 2021  
BY GOVERNOR

CHAPTER  
399  
PUBLIC LAW

STATE OF MAINE

—  
IN THE YEAR OF OUR LORD  
TWO THOUSAND TWENTY-ONE

—  
H.P. 52 - L.D. 86

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

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

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

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