

# MAINE STATE LEGISLATURE

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# 118th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1997

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Legislative Document

No. 665

S.P. 206

In Senate, January 30, 1997

**An Act to Broaden the Sales Tax Exemption to Include Durable Medical Equipment.**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator LaFOUNTAIN of York.

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

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Sec. 1. 36 MRSA §1760, sub-§78 is enacted to read:

78. Durable medical equipment. Sales of durable medical equipment designed to ease the pain and suffering of the sick and the elderly. Durable medical equipment includes but is not limited to equipment such as hospital style beds, bathroom equipment such as rails, holders, seats and similar equipment, back support devices and any other medically necessary durable equipment prescribed by a licensed physician.

#### SUMMARY

This bill provides a sales tax exemption for the sale of certain medical equipment.