

MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document

No. 853

H.P. 628

House of Representatives, February 6, 1997

**An Act to Exempt the Purchase of Motor Vehicle Modifications for a
Person with a Disability from the Sales Tax.**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative SPEAR of Nobleboro.
Cosponsored by Senator HARRIMAN of Cumberland and
Representatives: CROSS of Dover-Foxcroft, PENDLETON of Scarborough, PINKHAM of
Lamoine, POWERS of Rockport.

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

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

6 **78. Motor vehicle modifications for person with disability.**
7 **Modifications to a motor vehicle that allow it to be accessible**
8 **to or operated by an individual with a disability, including, but**
9 **not limited to, wheel chair lifts and adaptive control equipment.**

10 **SUMMARY**

12 This bill creates a sales tax exemption for modifications to
14 a motor vehicle that make it accessible to and operable by a
person with a disability.