



122nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2005

Legislative Document

No. 118

H.P. 94

House of Representatives, January 11, 2005

An Act To Provide Tax Relief for People with Functional Limitations

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. Mac Jailand

MILLICENT M. MacFARLAND Clerk

Presented by Representative BOWLES of Sanford. Cosponsored by Senator DAVIS of Piscataquis and Representatives: BIERMAN of Sorrento, CLOUGH of Scarborough, PINGREE of North Haven, TARDY of Newport.

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

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	Sec. 1. 36 MRSA §1760, sub-§5-A, as amended by PL 1975, c.
4	623, §57, is repealed and the following enacted in its place:
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6	5-A. Prosthetic devices. Sales of prosthetic devices,
	adaptive equipment and assistive technologies designed for use by
8	individuals with disabilities to accommodate functional
	limitations. These devices and equipment include, but are not
10	limited to, hearing aids and eyeglasses and wheelchairs,
	chairlifts and other mobility aids.
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	SUMMARY
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	This bill amends the exemption of prosthetic devices from
16	the sales tax to include additional aids and mobility devices to

16 the sales tax to include additional aids and mobility devices to accommodate a person's functional limitations.

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