MAINE STATE LEGISLATURE

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128th MAINE LEGISLATURE

FIRST REGULAR SESSION-2017

Legislative Document

No. 75

H.P. 62

House of Representatives, January 11, 2017

An Act To Provide a Sales Tax Exemption for Materials and Equipment That Enable Older Persons and Persons with Disabilities To Remain in Their Homes

Reference to the Committee on Taxation suggested and ordered printed.

ROBERT B. HUNT

Presented by Representative SPEAR of South Thomaston.
Cosponsored by Senator MIRAMANT of Knox and
Representatives: BEEBE-CENTER of Rockland, DENNO of Cumberland, DOORE of
Augusta, McCREIGHT of Harpswell, PIERCE of Falmouth, TIPPING of Orono.

1	Be it enacted by the People of the State of Maine as follows:
2	Sec. 1. 36 MRSA §1760, sub-§101 is enacted to read:
3	101. Materials and equipment necessary to remain in home. Sales of materials
4	and equipment that are determined to be qualified expenditures under rules adopted by
5	the Maine State Housing Authority under section 5219-NN, subsection 2 for the purpose
6	of making all or any portion of an existing homestead, as defined in section 5219-II,
7	subsection 1, paragraph C, accessible to an individual who is 75 years of age or older or
8	an individual with a disability or physical hardship who resides or will reside in the
9	homestead.
10	SUMMARY
11	This bill provides a sales tax exemption for materials and equipment determined by
12	the Maine State Housing Authority to enable homestead accessibility for an individual
13	who is 75 years of age or older or an individual with a disability or physical hardship to
14	permit the individual to remain in the individual's home.