

# MAINE STATE LEGISLATURE

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2 Date: 6/5/25

(Filing No. S-281)

3 TAXATION

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5 STATE OF MAINE

6 SENATE

7 132ND LEGISLATURE

8 FIRST SPECIAL SESSION

9 COMMITTEE AMENDMENT "A" to S.P. 81, L.D. 145, "An Act Pertaining to Sales  
10 and Use Tax Exemptions for Durable Medical Equipment, Breast Pumps and Mobility-  
11 enhancing Equipment"

12 Amend the bill by striking out all of section 6 and inserting the following:

13 'Sec. 6. 36 MRSA §1752, sub-§11, ¶B, as amended by PL 2023, c. 643, Pt. H, §§5  
14 to 11 and affected by §29 and amended by c. 673, §§5 to 11 and affected by §28, is further  
15 amended by repealing subparagraph (15).'

16 Amend the bill by striking out all of section 8 and inserting the following:

17 'Sec. 8. 36 MRSA §1760, sub-§116 is enacted to read:

18 116. Durable medical equipment and breast pumps. Beginning January 1, 2026,  
19 sales of:

20 A. Durable medical equipment for home use; and

21 B. Breast pumps for home use.

22 Sec. 9. 36 MRSA §1760, sub-§117 is enacted to read:

23 117. Mobility-enhancing equipment. Beginning January 1, 2026, sales of mobility-  
24 enhancing equipment for home use or use in a motor vehicle.'

25 Amend the bill by relettering or renumbering any nonconsecutive Part letter or section  
26 number to read consecutively.

27 SUMMARY

28 This amendment removes the sold or leased element from the tax exemption of durable  
29 medical equipment, breast pump equipment and mobility-enhancing equipment; allocates

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COMMITTEE AMENDMENT "A" to S.P. 81, L.D. 145 (S-281)

1 the sales tax exemption for mobility-enhancing equipment to its own subsection; and makes  
2 other technical changes to reflect the shift to so-called lease stream sales taxation.

3 FISCAL NOTE REQUIRED

4 (See attached)

**132nd MAINE LEGISLATURE****LD 145****LR 538(02)****An Act Pertaining to Sales and Use Tax Exemptions for Durable Medical Equipment, Breast Pumps  
and Mobility-enhancing Equipment****Fiscal Note for Bill as Amended by Committee Amendment "A"(S-281)****Committee: Taxation****Fiscal Note Required: Yes**

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**Fiscal Note**

	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>Projections FY 2027-28</b>	<b>Projections FY 2028-29</b>
<b>Net Cost (Savings)</b>				
General Fund	\$297,350	\$730,550	\$768,550	\$806,550
<b>Revenue</b>				
General Fund	(\$297,350)	(\$730,550)	(\$768,550)	(\$806,550)
Other Special Revenue Funds	(\$15,650)	(\$38,450)	(\$40,450)	(\$42,450)

**Fiscal Detail and Notes**

This bill includes a revenue decrease to the Bureau of Revenue Services within the Department of Administrative and Financial Services of \$297,350 in fiscal year 2025-26 and \$730,550 in fiscal year 2026-27 by providing a sales and use tax exemption for durable medical equipment, breast pumps, and mobility enhancing equipment for home use or use in a motor vehicle effective January 1, 2026.