

MAINE STATE LEGISLATURE

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(Filing No. H-526)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
132ND LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT "A" to H.P. 999, L.D. 1515, "An Act to Exempt Wheelchair Adapted Vehicles from the Sales and Use Tax"

Amend the bill by striking out the title and substituting the following:

'An Act to Exempt Wheelchair Adapted Motor Vehicles from the Sales and Use Tax'

Amend the bill by striking out everything after the enacting clause and inserting the following:

'Sec. 1. 36 MRSA §1760, sub-§96 is enacted to read:

96. Wheelchair adapted motor vehicles. Beginning January 1, 2026, sales of motor vehicles adapted to accommodate a wheelchair actively occupied by an individual while the motor vehicle is operated from the wheelchair or by another occupant of the motor vehicle and motor vehicles for which the owner attests such modifications are necessary and will be completed within 6 months of the motor vehicle's purchase.

As used in this subsection, "adapted to accommodate a wheelchair" means equipped with altered controls or a mechanical lifting device designed to accommodate a wheelchair.

In order to obtain the exemption provided in this subsection, the purchaser must possess an unexpired disability registration plate or placard issued pursuant to Title 29-A, section 521.'

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

SUMMARY

This amendment replaces the bill and changes the title. The amendment exempts from the sales and use tax sales of motor vehicles adapted for the use of occupants in wheelchairs or intended to be so adapted within 6 months of purchase. Purchasers must possess an active disability registration plate or placard in order to obtain the exemption.

FISCAL NOTE REQUIRED

(See attached)

**132nd MAINE LEGISLATURE****LD 1515****LR 1025(02)****An Act to Exempt Wheelchair Adapted Vehicles from the Sales and Use Tax****Fiscal Note for Bill as Amended by Committee Amendment "A"****(H-526)****Committee: Taxation****Fiscal Note Required: Yes**

Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
Net Cost (Savings)				
General Fund	\$92,000	\$181,000	\$131,000	\$132,000
Highway Fund	\$0	\$37,000	\$87,000	\$87,000
Revenue				
General Fund	(\$92,000)	(\$181,000)	(\$131,000)	(\$132,000)
Highway Fund	\$0	(\$37,000)	(\$87,000)	(\$87,000)
Other Special Revenue Funds	(\$4,000)	(\$11,000)	(\$11,000)	(\$11,000)

Fiscal Detail and Notes

This bill includes a revenue decrease to the General Fund of \$92,000 in fiscal year 2025-26 and \$181,000 in fiscal year 2026-27 by providing sales and use tax exemptions to purchasers with active disability plates or placards on sales of motor vehicles adapted for the use of occupants in wheelchairs or intended to be so adapted within 6 months of purchase effective January 1, 2026. The bill also includes a revenue decrease to the Highway Fund of \$37,000 in fiscal year 2026-27 as well as a revenue decrease to the Local Government Fund of \$4,000 in fiscal year 2025-26 and \$11,000 in fiscal year 2026-27.