

# MAINE STATE LEGISLATURE

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# 132nd MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2025

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Legislative Document

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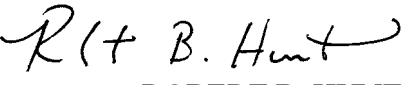
H.P. 999

House of Representatives, April 8, 2025

### **An Act to Exempt Wheelchair Adapted Vehicles from the Sales and Use Tax**

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Reference to the Committee on Taxation suggested and ordered printed.

  
ROBERT B. HUNT  
Clerk

Presented by Representative ARATA of New Gloucester.  
Cosponsored by Senator BICKFORD of Androscoggin and  
Representatives: BISHOP of Bucksport, BRENNAN of Portland, COOPER of Windham,  
OLSEN of Raymond, SAYRE of Kennebunk, WOOD of Norway, ZAGER of Portland,  
Senator: RENY of Lincoln.

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

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

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

## SUMMARY

This bill exempts from the sales and use tax sales of automobiles adapted for the use of occupants in wheelchairs or intended to be so adapted within 6 months of purchase.