MAINE STATE LEGISLATURE

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ONE HUNDRED AND SIXTH LEGISLATURE

Legislative Document

No. 37

H. P. 30 Office of the Clerk of the House Filed December 11, 1972 under Joint Rule 6 by Mr. Farnham of Hampden. To be printed and delivered to the House of Representatives of the 106th Legislature.

BERTHA W. JOHNSON, Clerk

Presented by Mr. Farnham of Hampden.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED SEVENTY-THREE

AN ACT Exempting Prosthetic Devices from Sales Tax.

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

- R. S., T. 36, § 1760, sub-§ 5-A, additional. Section 1760 of Title 36 of the Revised Statutes, as amended, is further amended by adding a new subsection 5-A, to read as follows:
- 5-A. Prosthetic devices. Sale of prosthetic aids, hearing aids or eyeglasses and artificial devices designed for the use of a particular individual to correct or alleviate physical incapacity; and sale of crutches and wheelchairs for the use of invalids and crippled persons and not for rental.

FISCAL NOTE

The bill will result in a loss of revenue approximately \$150,000 for a full year.

STATEMENT OF FACT

The purpose of this bill is reflected in the title.