

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SIXTH LEGISLATURE

Legislative Document

No. 1321

H. P. 1007

House of Representatives, March 6, 1973

Referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

E. LOUISE LINCOLN, Clerk

Presented by Mr. Murray of Bangor.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-THREE

AN ACT Exempting Hearing Aids and Accessories from the 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 is amended by adding a new subsection 5-A to read as follows:

5-A. Hearing aids and accessories. Sales of hearing aids, equipment, accessories and batteries.

FISCAL NOTE

This sales tax exemption would cause a revenue loss of \$2,000 to the State.

STATEMENT OF FACT

These items are generally considered medical equipment. They are also used more often by older people who often have difficulty paying the tax.