

MAINE STATE LEGISLATURE

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ONE HUNDRED AND EIGHTH LEGISLATURE

Legislative Document

No. 1435

H. P. 1207

House of Representatives, April 4, 1977

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

EDWIN H. PERT, Clerk

Presented by Ms. Clark of Freeport.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SEVEN

AN ACT to Exempt from the Sales Tax all Equipment and Supplies used to Diagnose or Treat Diabetes.

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

36 MRSA § 1760, sub-§ 33, as enacted by PL 1973, c. 788, § 187, is repealed and the following enacted in its place:

33. **Diabetic supplies.** All equipment and supplies, whether medical or otherwise, used in the diagnosis or treatment of diabetes;

STATEMENT OF FACT

The present statute exempts from the sales tax medical supplies and equipment used by diabetics to treat diabetes. This exemption does not now cover nonmedical supplies, such as test tape used to take urine samples, necessary to treat diabetes. This bill ensures all equipment and supplies used in the diagnosis or treatment of diabetes is exempted from the sales tax.