

MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 1108

H.P. 796

House of Representatives, April 11, 1989

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

Presented by Representative DORE of Auburn.

Cosponsored by Representative JACKSON of Harrison, Senator ANDREWS of Cumberland and Representative COTE of Auburn.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND EIGHTY-NINE

**An Act to Provide a Sales Tax Exemption for the Purchase of Certain
Medical Equipment and Supplies.**



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

3 **Sec. 1. 36 MRSA §1760, sub-§5-A,** as amended by PL 1975, c.
5 623, §57, is further amended to read:

7 **5-A. Prosthetic devices.** Sale of prosthetic and orthopedic
8 aids and appliances, hearing aids or eyeglasses, dentures and
9 artificial eyes and devices designed for the use of a particular
10 individual to correct or alleviate physical incapacity; and sale
11 of crutches and, wheelchairs for the use of invalids and crippled
12 persons, canes, quad canes and walkers, and replacement parts for
13 such devices, when sold to an individual with a physically
disabling condition and not for rental.

15 **Sec. 2. 36 MRSA §1760, sub-§§65 and 66** are enacted to read:

17 **65. Handicapped motor vehicle modifications.** The
18 additional cost that an individual with a handicap must pay to
19 equip a motor vehicle so that it is operable by that person.

21 **66. Medical equipment.** Sale of medical equipment prescribed
22 by a licensed physican and used in the cure, mitigation or
23 treatment of an individual.

25
27 **STATEMENT OF FACT**

28 This bill adds equipment to the list of prosthetic devices,
29 provides a tax exemption for any additional costs expended to
30 make a motor vehicle operable by a handicapped person and also
31 provides a tax exemption for medical equipment.