

# MAINE STATE LEGISLATURE

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# 115th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1991

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Legislative Document

No. 942

H.P. 663

House of Representatives, March 6, 1991

Received by the Clerk of the House on March 4, 1991. Referred to the Committee on Taxation and 1400 ordered printed pursuant to Joint Rule 14.

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

EDWIN H. PERT, Clerk

Presented by Representative DUPLESSIS of Old Town.

Cosponsored by Representative SPEAR of Nobleboro, Representative NADEAU of Saco and Senator COLLINS of Aroostook.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND NINETY-ONE

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**An Act to Exempt Prosthetic Devices that Receive a State or Federal  
Subsidy from the State Sales Tax.**

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

4 36 MRSA §1760, sub-§5-B is enacted to read:

6 5-B. Extended prosthetic devices. Sale of extended  
8 prosthetic devices designed for the use of a particular  
10 individual to aid mobility or increase functionality, such as a  
12 lift, ramp or other device, including extended prosthetic devices  
14 that modify a vehicle. This exemption applies only to the  
16 portion of the cost of an extended prosthetic device that is  
18 funded through any state or federal allowance, grant or other  
20 form of financial assistance.

#### 14 STATEMENT OF FACT

16 This bill expands the definition of prosthetic devices  
18 eligible for a sales tax exemption to include vehicle  
20 modifications and other devices that aid mobility or  
22 functionality, but limits the exemption to the portion of the  
cost funded by a state or federal grant or financial assistance  
program.