

MAINE STATE LEGISLATURE

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117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

No. 16

H.P. 22

House of Representatives, January 12, 1995

**An Act to Exempt Adaptive Equipment Installed in Motor Vehicles
Operated by Wheelchair Users from the Motor Vehicle Excise Tax.**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative MORRISON of Bangor.
Cosponsored by Representatives: BIGL of Bucksport, CAMPBELL of Holden, CLARK of Millinocket, FISHER of Brewer, FITZPATRICK of Durham, GOULD of Greenville, KEANE of Old Town, REED of Dexter, RICHARDSON of Portland, STONE of Bangor, TAYLOR of Cumberland, TUTTLE of Sanford, Senators: FAIRCLOTH of Penobscot, O'DEA of Penobscot, RUHLIN of Penobscot.

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

4 **Sec. 1. 36 MRSA §1483, sub-§13** is amended to read:

6 **13. Certain buses.** Buses used for the transportation of
8 passengers for hire in interstate or intrastate commerce, or
10 both, by carriers granted certificates of public convenience and
12 necessity, or permits, by the Maine Public Utilities Commission,
14 provided such buses may be subject to the excise tax provided in
16 section 1482 at the option of the appropriate municipality;

18 **Sec. 2. 36 MRSA §1483, sub-§14**, as enacted by PL 1977, c. 678,
20 §51, is amended to read:

22 **14. Antique and experimental aircraft.** Antique and
24 experimental aircraft as defined in Title 6, section 3,
26 subsection subsections 10-A and subsection 18-E and registered
28 according to the provisions of Title 6; and

30 **Sec. 3. 36 MRSA §1483, sub-§15** is enacted to read:

32 **15. Adaptive equipment.** The value of adaptive equipment
that is installed in a motor vehicle to make that motor vehicle
operable by a person who is confined to a wheelchair.

28 **STATEMENT OF FACT**

30 This bill exempts from excise tax the value of adaptive
32 equipment that is installed in a motor vehicle to make that
vehicle operable by a person confined to a wheelchair.