

# MAINE STATE LEGISLATURE

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R 018

L.D. 736

DATE: 5/11/95

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**TAXATION**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
117TH LEGISLATURE  
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 540, L.D. 736, Bill, "An Act to Exempt from the Sales Tax Automobile Equipment Necessary for Paraplegics or People Who are Confined to Wheelchairs"

Amend the bill by striking out everything after the enacting clause and before the statement of fact and inserting in its place the following:

'Sec. 1. 36 MRSA §1760, sub-§78 is enacted to read:

78. Motor vehicle adaptive equipment. Sales of special equipment or devices used to adapt a motor vehicle to make that motor vehicle operable or accessible by a person who is a paraplegic or is confined to a wheelchair.

Sec. 2. Effective date. This Act takes effect October 1, 1995.'

Further amend the bill by inserting at the end before the statement of fact the following:

**FISCAL NOTE**

	<b>1995-96</b>	<b>1996-97</b>
<b>REVENUES</b>		
General Fund	(\$13,328)	(\$17,770)
Other Funds	(716)	(955)

The additional sales tax exemption for certain adaptable equipment will decrease General Fund revenue by \$13,328 in fiscal year 1995-96 and \$17,770 in fiscal year 1996-97. The

**COMMITTEE AMENDMENT**

RdS

COMMITTEE AMENDMENT "A" to H.P. 540, L.D. 736

2 corresponding decreases in state-municipal revenue sharing will  
be \$716 and \$955, respectively.

4 The additional costs to notify retailers of these changes  
6 can be absorbed by the Bureau of Taxation utilizing existing  
budgeted resources.'

8

### STATEMENT OF FACT

10

12 This amendment changes the word automobile to motor vehicle,  
repeals a retroactive application date, adds a prospective  
effective date and adds a fiscal note.