

MAINE STATE LEGISLATURE

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117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

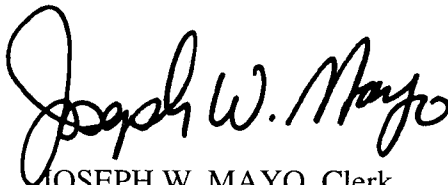
No. 736

H.P. 540

House of Representatives, March 7, 1995

**An Act to Exempt from the Sales Tax Automobile Equipment Necessary
for Paraplegics or People Who are Confined to Wheelchairs.**

Reference to the Committee on Taxation suggested and ordered printed.


JOSEPH W. MAYO, Clerk

Presented by Representative BOUFFARD of Lewiston.

Cosponsored by Representatives: AHEARNE of Madawaska, BENEDIKT of Brunswick, BERRY of Livermore, CHIZMAR of Lisbon, CLARK of Millinocket, ETNIER of Harpswell, GERRY of Auburn, GIERINGER of Portland, HARTNETT of Freeport, HATCH of Skowhegan, JACQUES of Waterville, JONES of Bar Harbor, KERR of Old Orchard Beach, LEMAIRE of Lewiston, LEMKE of Westbrook, LIBBY of Kennebunk, MADORE of Augusta, POULIOT of Lewiston, ROSEBUSH of East Millinocket, SAMSON of Jay, SAXL of Bangor, SHIAH of Bowdoinham, TOWNSEND of Portland, TRUMAN of Biddeford, TUFTS of Stockton Springs, TUTTLE of Sanford, WINGLASS of Auburn, YACKOBITZ of Hermon, Senators: PARADIS of Aroostook, STEVENS of Androscoggin.

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

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

78. Automobile adaptive equipment. Sales of special equipment or devices used to adapt an automobile to make that automobile operable by a person who is a paraplegic or is confined to a wheelchair.

Sec. 2. Retroactivity. This Act applies retroactively to October 13, 1993.

STATEMENT OF FACT

This bill exempts from sales tax the sale of automobile equipment necessary to adapt an automobile to make that automobile operable by a person who is a paraplegic or is confined to a wheelchair. This bill applies retroactively to October 13, 1993.