

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)



118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document

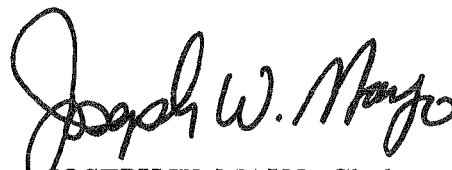
No. 442

H.P. 320

House of Representatives, January 23, 1997

**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 Senator CLEVELAND of Androscoggin and
Representatives: CHIZMAR of Lisbon, CLUKEY of Houlton, DEXTER of Kingfield,
MADORE of Augusta, MAYO of Bath, McALEVEY of Waterboro, PAUL of Sanford,
VIGUE of Winslow.

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

2
4
6
8
10
12
14
16
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.

SUMMARY

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.