

# 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)

M  
H. D. G.

L.D. 1479

DATE: May 14, 1999

(Filing No. S- 294 )

**TAXATION**

Reported by:

Reproduced and distributed under the direction of the Secretary of the Senate.

**STATE OF MAINE  
SENATE  
119TH LEGISLATURE  
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A " to S.P. 494, L.D. 1479, Bill, "An Act to Amend the Sales Tax Exemption for Prosthetic Devices"

Amend the bill in section 1 by striking out all of subsection 5-A and inserting in its place the following:

'5-A. Prosthetic and personal mobility aids. Sale of prosthetic devices, adaptive equipment and assistive technologies designed to accommodate the functional limitations of a person with disabilities, including, but not limited to, hearing aids, eyeglasses, wheelchairs and personal mobility aids. This subsection does not apply to sales of items used for adaptations to a building or motor vehicle.'

Further amend the bill by inserting at the end before the summary the following:

**FISCAL NOTE**

	<b>1999-00</b>	<b>2000-01</b>
<b>REVENUES</b>		
General Fund	(\$520,655)	(\$789,446)
Other Funds	(27,980)	(42,425)

The expansion of the sales and use tax exemption for prosthetic devices will decrease sales and use tax collections by

**COMMITTEE AMENDMENT**

COMMITTEE AMENDMENT "A" to S.P. 494, L.D. 1479

2 \$548,635 in fiscal year 1999-00 and \$831,871 in fiscal year  
3 2000-01. The reduction of these tax collections will decrease  
4 the amounts transferred to the Local Government Fund for  
5 state-municipal revenue sharing in those years by \$27,980 and  
6 \$42,425, respectively. The resulting net reductions of General  
7 Fund revenue will be \$520,655 in fiscal year 1999-00 and \$789,446  
8 in fiscal year 2000-01.

9  
10 The Bureau of Revenue Services will incur some minor  
11 additional costs to implement this sales and use tax change.  
12 These costs can be absorbed within the bureau's existing budgeted  
13 resources.'

14  
15 **SUMMARY**

16  
17 This amendment updates the statutory language relating to  
18 the exemption from sales tax of prosthetic devices to reflect the  
19 availability of modern technologies. The amendment also adds a  
20 fiscal note.