MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 1479

S.P. 494

In Senate, February 23, 1999

An Act to Amend the Sales Tax Exemption for Prosthetic Devices.

Reference to the Committee on Taxation suggested and ordered printed.

JOY J. O'BRIEN Secretary of the Senate

Presented by Senator MILLS of Somerset. Cosponsored by Representative: SCHNEIDER of Durham.

Be it enacted by the People of the State of Maine as follows	Be it	enacted	by	the	Peop	ple of	the	State	of	Maine	as	follow	s:
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Sec. 1. 36 MRSA §1760, sub-§5-A, as amended by PL 1975, c. 623, §57, is repealed and the following enacted in its place:

5-A. Prosthetic devices and adaptive equipment. Sale of prosthetic devices, adaptive equipment and assistive technologies designed for use by individuals with disabilities to accommodate functional limitations. These devices and equipment include, but are not limited to, hearing aids, eyeglasses and wheelchairs and other mobility aids, as well as the labor and materials necessary to adapt a vehicle or residence to accommodate a person's functional limitations.

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16 SUMMARY

This bill amends the exemption from the sales tax of prosthetic devices to include the labor necessary to adapt a vehicle or home to accommodate a person's functional limitations.