

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 877

H.P. 677

House of Representatives, February 15, 2001

**An Act to Exempt Medical Devices and Assistive Devices Used by
Individuals with Disabilities from the Sales Tax.**

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland

MILLICENT M. MacFARLAND, Clerk

Presented by Representative CLOUGH of Scarborough.
Cosponsored by Senator MILLS of Somerset and
Representatives: BELANGER of Caribou, BUCK of Yarmouth, CRESSEY of Baldwin,
LABRECQUE of Gorham, LOVETT of Scarborough, McKENNEY of Cumberland,
SCHNEIDER of Durham, Senator: SHOREY of Washington.

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

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Sec. 1. 36 MRSA §1760, sub-§5-A, as amended by PL 1975, c. 623, §57, is repealed and the following enacted in its place:

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5-A. Prosthetic devices and adaptive equipment. Sales 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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SUMMARY

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

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