

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)



121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 447

H.P. 339

House of Representatives, February 4, 2003

An Act To Exempt from Sales Tax the Sales of Adaptive Equipment To Make a Vehicle Handicapped Accessible

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative TWOMEY of Biddeford.
Cosponsored by Representatives: BLANCHETTE of Bangor, DAVIS of Falmouth,
LAVERRIERE-BOUCHER of Biddeford, McKEE of Wayne, O'BRIEN of Lewiston,
PARADIS of Frenchville, SIMPSON of Auburn, Senator: EDMONDS of Cumberland.

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

4 **Sec. 1. 36 MRSA §1760, sub-§86** is enacted to read:

6 **86. Sales of certain adaptive equipment.** Sales to a
8 disabled person or a disabled person's family member of adaptive
equipment for installation in or on a motor vehicle to make that
vehicle operable or accessible by a disabled person.

10 **SUMMARY**

12
14 Under current law, adaptive equipment installed on a motor
16 vehicle owned by a disabled person to make the vehicle operable
18 or accessible by a disabled person is exempt from the excise
tax. This bill exempts from sales tax the sales of adaptive
equipment to a disabled person or a disabled person's family
member for installation in or on a motor vehicle to make the
vehicle accessible by a disabled person.