

MAINE STATE LEGISLATURE

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L.D. 118

DATE: 4/4/5

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TAXATION

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
122ND LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 94, L.D. 118, Bill, "An Act To Provide Tax Relief for People with Functional Limitations"

Amend the bill by striking out everything after the enacting clause and before the summary and inserting in its place the following:

'Sec. 1. 36 MRSA §1752, sub-§§6-C and 9-E are enacted to read:

6-C. Mobility-enhancing equipment. "Mobility-enhancing equipment" means equipment that is primarily and customarily used to provide or increase an individual's ability to move from one place to another, that is appropriate for use in either a home or a motor vehicle and that is not generally used by persons with normal mobility. "Mobility-enhancing equipment" includes repair and replacement parts. "Mobility-enhancing equipment" does not include any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer.

9-E. Prosthetic device. "Prosthetic device" means a replacement, corrective or supportive device worn on or in the human body in order to artificially replace a missing portion of the body, prevent or correct physical deformity or malfunction or support a weak or deformed portion of the body. "Prosthetic device" includes repair and replacement parts.

COMMITTEE AMENDMENT



122nd MAINE LEGISLATURE

LD 118

LR 0028(02)

An Act To Provide Tax Relief for People with Functional Limitations

Fiscal Note for Bill as Amended by Committee Amendment "A"

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	2005-06	2006-07	Projections 2007-08	Projections 2008-09
Net Cost (Savings)				
General Fund	\$295,024	\$394,368	\$410,484	\$427,548
Appropriations/Allocations				
General Fund	\$22,000	\$0	\$0	\$0
Revenue				
General Fund	(\$273,024)	(\$394,368)	(\$410,484)	(\$427,548)
Other Special Revenue Funds	(\$14,976)	(\$21,632)	(\$22,516)	(\$23,452)

Fiscal Detail and Notes

The change in the sales tax exemption for certain prosthetic devices is expected to reduce General Fund revenue by \$273,024 in fiscal year 2005-06 and \$394,368 in fiscal year 2006-07. This bill also includes a one-time General Fund appropriation of \$22,000 in fiscal year 2005-06 for Maine Revenue Services for the additional printing and mailing costs associated with the change in this exemption.