

MAINE STATE LEGISLATURE

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SYNOPSIS

Date: 5/13/11

TAXATION

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
125TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 631, L.D. 834, Bill, "An Act To Exempt Orthotics from Sales Tax"

Amend the bill by striking out the title and substituting the following:

'An Act To Define "Prosthetic Device" for Purposes of Sales Tax Law'

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

Sec. 1. 36 MRSA §1752, sub-§8-C is enacted to read:

8-C. Prescription. "Prescription" means an order, formula or recipe issued in any form of oral, written or electronic means or other means of transmission by a health care practitioner licensed under Title 32.

Sec. 2. 36 MRSA §1752, sub-§9-E is enacted to read:

9-E. Prosthetic device. "Prosthetic device" means a replacement, corrective or supportive device, including repair and replacement parts, worn on or in the body to:

- A. Artificially replace a missing portion of the body;
- B. Prevent or correct physical deformity or malfunction; or
- C. Support a weak or deformed portion of the body.

Sec. 3. 36 MRSA §1760, sub-§5-A, as amended by PL 2009, c. 434, §24, is further amended to read:

5-A. Prosthetic devices. Sale of prosthetic aids, hearing aids or eyeglasses and artificial devices designed for the use of a particular individual to correct or alleviate physical incapacity; devices sold by prescription and sale of crutches and wheelchairs for the use of sick, injured or disabled persons and not for rental.

Sec. 4. Effective date. This Act takes effect October 1, 2011.'

COMMITTEE AMENDMENT

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SUMMARY

This amendment replaces the bill. It creates definitions for "prosthetic device" and "prescription." It clarifies the sales tax exemption for prosthetic devices.

FISCAL NOTE REQUIRED

(See attached)



125th MAINE LEGISLATURE

LD 834

LR 1244(02)

An Act To Exempt Orthotics from Sales Tax

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

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
Net Cost (Savings)				
General Fund	\$170,573	\$243,675	\$253,422	\$263,559
Revenue				
General Fund	(\$170,573)	(\$243,675)	(\$253,422)	(\$263,559)
Other Special Revenue Funds	(\$8,978)	(\$12,825)	(\$13,338)	(\$13,872)

Fiscal Detail and Notes

Exempting prosthetic devices sold on prescription from sales tax will reduce revenues to the General Fund and reduce revenue sharing.