

MAINE STATE LEGISLATURE

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SMG
ROBS

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L.D. 1370

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Date: 5/17/13

(Filing No. H-192)

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TAXATION

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STATE OF MAINE

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HOUSE OF REPRESENTATIVES

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126TH LEGISLATURE

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FIRST REGULAR SESSION

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COMMITTEE AMENDMENT "A" to H.P. 978, L.D. 1370, Bill, "An Act To Exempt from Sales Tax the Sales of Adaptive Equipment To Make a Vehicle Handicapped Accessible"

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

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'Sec. 1. 36 MRSA §1760, sub-§95 is enacted to read:

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95. Sales of certain adaptive equipment. Sales to a person with a disability or a person at the request of a person with a disability of adaptive equipment for installation in or on a motor vehicle to make that vehicle operable or accessible by a person with a disability who is issued a disability plate or placard by the Secretary of State pursuant to Title 29-A, section 521.

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Sec. 2. Effective date. This Act takes effect October 1, 2013.'

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SUMMARY

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The bill exempts from sales tax sales of adaptive equipment to a person with a disability or a family member of a person with a disability for installation in or on a motor vehicle to make the vehicle operable or accessible by a person with a disability. This amendment instead provides that the exemption applies to sales of such equipment to a person with a disability or a person at the request of a person with a disability for installation in or on a motor vehicle to make the vehicle operable or accessible by a person with a disability who is issued a disability plate or placard by the Secretary of State. The amendment also provides an effective date of October 1, 2013.

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FISCAL NOTE REQUIRED

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(See attached)

COMMITTEE AMENDMENT



126th MAINE LEGISLATURE

LD 1370

LR 2003(02)

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

Fiscal Note for Bill as Amended by Committee Amendment A" (H-192)

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2013-14	FY 2014-15	Projections FY 2015-16	Projections FY 2016-17
Net Cost (Savings)				
General Fund	\$42,750	\$59,337	\$61,889	\$64,550
Revenue				
General Fund	(\$42,750)	(\$59,337)	(\$61,889)	(\$64,550)
Other Special Revenue Funds	(\$2,250)	(\$3,123)	(\$3,257)	(\$3,397)

Fiscal Detail and Notes

Exempting from the sales tax the purchase of adaptive equipment by a person with a disability or by a person that receives a purchase request from a disabled person for installation in or on a motor vehicle will reduce General Fund revenue by \$42,750 in FY 2013-14 and by \$59,337 in FY 2014-15 and Muncipal Revenue Sharing by \$2,250 in FY 2013-14 and by \$3,123 in FY 2014-15.