

# MAINE STATE LEGISLATURE

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# 127th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2015

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Legislative Document

No. 49

H.P. 43

House of Representatives, January 14, 2015

**An Act To Exempt from Excise Tax Certain Vehicles Used by  
Persons with a Disability**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT  
Clerk

Presented by Representative VEROW of Brewer.  
Cosponsored by Senator LIBBY of Androscoggin and  
Representatives: DAVITT of Hampden, PETERSON of Rumford.

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

2 **Sec. 1. 36 MRSA §1483, sub-§15**, as amended by PL 2007, c. 404, §2 and  
3 affected by §4, is repealed and the following enacted in its place:

4 **15. Vehicle adapted for a person with a disability.** A motor vehicle owned and  
5 designed for use by a person with a disability who has been issued a disability plate or  
6 placard by the Secretary of State pursuant to Title 29-A, section 521 and adaptive  
7 equipment installed on a vehicle owned by a person with a disability or the family of a  
8 person with a disability to make it operable or accessible by a person with a disability;  
9 and

10 **SUMMARY**

11 This bill provides a motor vehicle excise tax exemption for motor vehicles owned and  
12 designed for use by a person with a disability. This exemption is in addition to the sales  
13 tax exemption currently allowed for adaptive equipment installed on a vehicle.