

MAINE STATE LEGISLATURE

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L.D. 1184

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Date: 3/20/24

(Filing No. S-593)

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TAXATION

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STATE OF MAINE

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SENATE

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131ST LEGISLATURE

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SECOND REGULAR SESSION

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COMMITTEE AMENDMENT "A" to S.P. 480, L.D. 1184, "An Act to Exempt Certain Prescribed Home Medical Supplies from Sales Tax"

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

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'An Act Regarding Sales and Use Tax Exemptions for Durable Medical Equipment, Breast Pumps and Mobility Enhancing Equipment'

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

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'Sec. 1. 36 MRSA §1752, sub-§1-K is enacted to read:

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1-K. Breast pump. "Breast pump" means an electronically or manually controlled pump device used to express milk from a human breast during lactation, including any external power supply unit packaged and sold with the pump device at the time of sale to power the pump device. "Breast pump" includes breast pump replacement parts, breast pump collection and storage supplies and breast pump kits. For the purposes of this subsection, "breast pump collection and storage supplies" means tangible personal property to be used in conjunction with a breast pump to collect milk expressed from a human breast and to store that collected milk until it is ready for consumption.

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

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2-F. Durable medical equipment. "Durable medical equipment" means equipment, including repair and replacement parts for such equipment, that:

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A. Can withstand repeated use;

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B. Is primarily and customarily used to serve a medical purpose;

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C. Is not generally useful to a person in the absence of illness or injury; and

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D. Is not worn in or on the body.

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"Durable medical equipment" does not include mobility enhancing equipment.

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Sec. 3. 36 MRSA §1752, sub-§6-J is enacted to read:

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COMMITTEE AMENDMENT

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6-J. Mobility enhancing equipment. "Mobility enhancing equipment" means equipment, including repair and replacement parts for such equipment, that:

A. Is primarily and customarily used to provide or increase the ability to move from one place to another and that is appropriate for use either in a home or a motor vehicle;

B. Is not generally used by persons without impaired mobility; and

C. Does not include a motor vehicle or equipment on a motor vehicle routinely provided by a motor vehicle manufacturer.

"Mobility enhancing equipment" does not include durable medical equipment.

Sec. 4. 36 MRSA §1752, sub-§7-F, as enacted by PL 2019, c. 401, Pt. B, §2, is repealed.

Sec. 5. 36 MRSA §1752, sub-§8-C, as enacted by PL 2011, c. 655, Pt. PP, §1 and affected by §4, is repealed.

Sec. 6. 36 MRSA §1752, sub-§11, ¶B, as amended by PL 2021, c. 578, §1, is further amended by repealing subparagraph (15) and enacting the following in its place:

(15) The sale of durable medical equipment or breast pumps for lease for home use to a person engaged in the business of leasing durable medical equipment or breast pumps or the sale of mobility enhancing equipment for lease for use in a home or motor vehicle to a person engaged in the business of leasing mobility enhancing equipment;

Sec. 7. 36 MRSA §1760, sub-§94, as amended by PL 2019, c. 401, Pt. B, §15, is repealed.

Sec. 8. 36 MRSA §1760, sub-§115 is enacted to read:

115. Durable medical equipment; breast pumps; mobility enhancing equipment.
Beginning January 1, 2025, sales of:

A. Durable medical equipment that is sold or leased for home use;

B. Breast pumps sold or leased for home use; and

C. Mobility enhancing equipment that is sold or leased for use in a home or motor vehicle.'

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

SUMMARY

This amendment replaces the bill. The amendment provides a broader sales and use tax exemption for durable medical equipment and breast pumps sold or leased for home use and for mobility enhancing equipment sold or leased for use in a home or motor vehicle.

FISCAL NOTE REQUIRED

(See attached)



131st MAINE LEGISLATURE

LD 1184

LR 312(02)

An Act to Exempt Certain Prescribed Home Medical Supplies from Sales Tax

Fiscal Note for Bill as Amended by Committee Amendment "A" (S. 593)

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2023-24	FY 2024-25	Projections FY 2025-26	Projections FY 2026-27
Net Cost (Savings)				
General Fund	\$0	\$175,000	\$433,000	\$458,000
Revenue				
General Fund	\$0	(\$175,000)	(\$433,000)	(\$458,000)
Other Special Revenue Funds	\$0	(\$7,000)	(\$23,000)	(\$24,000)

Fiscal Detail and Notes

Providing a sales tax exemption for durable medical equipment, breast pumps and related supplies and mobility enhancing equipment beginning January 1, 2025 will decrease revenue to the General Fund by \$175,000 in fiscal year 2024-25 and decrease revenue to the Local Government Fund by \$7,000 in fiscal year 2024-25.