

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from electronic originals
(may include minor formatting differences from printed original)



131st MAINE LEGISLATURE

FIRST REGULAR SESSION-2023

Legislative Document

No. 1184

S.P. 480

In Senate, March 14, 2023

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

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT
Secretary of the Senate

Presented by President JACKSON of Aroostook.
Cosponsored by Representative PERRY of Bangor and
Senators: CHIPMAN of Cumberland, LIBBY of Cumberland.

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

2 **Sec. 1. 36 MRSA §1760, sub-§5-B** is enacted to read:

3 **5-B. Certain prescribed medical supplies.** Beginning January 1, 2024, sales of
4 medical equipment and supplies sold pursuant to a prescription by a health care practitioner
5 as defined in Title 24, section 2502, subsection 1-A who is licensed under Title 32 when
6 payment is made by an insurance company, a municipal or state agency or a federally
7 funded program such as Medicare or Medicaid.

8 **SUMMARY**

9 This bill provides a sales tax exemption for medical equipment and supplies prescribed
10 by a health care provider for medical purposes when payment is made by an insurance
11 company or specified government programs.