

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29

Date:

(Filing No. S-)

TAXATION

Reproduced and distributed under the direction of the Secretary of the Senate.

**STATE OF MAINE
SENATE
132ND LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 81, L.D. 145, “An Act Pertaining to Sales and Use Tax Exemptions for Durable Medical Equipment, Breast Pumps and Mobility-enhancing Equipment”

Amend the bill by striking out all of section 6 and inserting the following:

'Sec. 6. 36 MRSA §1752, sub-§11, ¶B, as amended by PL 2023, c. 643, Pt. H, §§5 to 11 and affected by §29 and amended by c. 673, §§5 to 11 and affected by §28, is further amended by repealing subparagraph (15).'

Amend the bill by striking out all of section 8 and inserting the following:

'Sec. 8. 36 MRSA §1760, sub-§116 is enacted to read:

116. Durable medical equipment and breast pumps. Beginning January 1, 2026, sales of:

A. Durable medical equipment for home use; and

B. Breast pumps for home use.

Sec. 9. 36 MRSA §1760, sub-§117 is enacted to read:

117. Mobility-enhancing equipment. Beginning January 1, 2026, sales of mobility-enhancing equipment for home use or use in a motor vehicle.'

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

SUMMARY

This amendment removes the sold or leased element from the tax exemption of durable medical equipment, breast pump equipment and mobility-enhancing equipment; allocates

COMMITTEE AMENDMENT

COMMITTEE AMENDMENT “ ” to S.P. 81, L.D. 145

1 the sales tax exemption for mobility-enhancing equipment to its own subsection; and makes
2 other technical changes to reflect the shift to so-called lease stream sales taxation.

3

FISCAL NOTE REQUIRED

4

(See attached)