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

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

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

95. Sales of certain adaptive equipment. Sales to a person with a disability or to a family member 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.

SUMMARY

Under current law, adaptive equipment installed on a motor vehicle owned by a person with a disability to make the vehicle operable or accessible by a person with a disability is exempt from the excise tax. This bill exempts from sales tax the 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 accessible by a person with a disability.