

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

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

‘**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 a person at the request 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 who is issued a disability plate or placard by the Secretary of State pursuant to Title 29-A, section 521.

Sec. 2. Effective date. This Act takes effect October 1, 2013.’

SUMMARY

The bill exempts from sales tax 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 operable or accessible by a person with a disability. This amendment instead provides that the exemption applies to sales of such equipment to a person with a disability or a person at the request of a person with a disability for installation in or on a motor vehicle to make the vehicle operable or accessible by a person with a disability who is issued a disability plate or placard by the Secretary of State. The amendment also provides an effective date of October 1, 2013.

FISCAL NOTE REQUIRED

(See attached)