



126th MAINE LEGISLATURE

FIRST REGULAR SESSION-2013

Legislative Document

No. 1370

H.P. 978

House of Representatives, April 9, 2013

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

(AFTER DEADLINE)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland

MILLICENT M. MacFARLAND

Clerk

Presented by Representative SAUCIER of Presque Isle.
Cosponsored by Senator JACKSON of Aroostook and
Representatives: DILL of Old Town, GRAHAM of North Yarmouth, HICKMAN of Winthrop,
LONGSTAFF of Waterville, MASON of Topsham, SCHNECK of Bangor.

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

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

3 **95. Sales of certain adaptive equipment.** Sales to a person with a disability or to a
4 family member of a person with a disability of adaptive equipment for installation in or
5 on a motor vehicle to make that vehicle operable or accessible by a person with a
6 disability.

7 **SUMMARY**

8 Under current law, adaptive equipment installed on a motor vehicle owned by a
9 person with a disability to make the vehicle operable or accessible by a person with a
10 disability is exempt from the excise tax. This bill exempts from sales tax the sales of
11 adaptive equipment to a person with a disability or a family member of a person with a
12 disability for installation in or on a motor vehicle to make the vehicle accessible by a
13 person with a disability.