



132nd MAINE LEGISLATURE

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Legislative Document

No. 145

S.P. 81

In Senate, January 14, 2025

**An Act Pertaining to Sales and Use Tax Exemptions for Durable
Medical Equipment, Breast Pumps and Mobility-enhancing
Equipment**

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 Senator ROTUNDO of Androscoggin.
Cosponsored by Representative HASENFUS of Readfield, Representative CLOUTIER of
Lewiston and
Senator: LIBBY of Cumberland, Representative: ABDI of Lewiston.

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

2 **Sec. 1. 36 MRSA §1752, sub-§1-K** is enacted to read:

3 **1-K. Breast pump.** "Breast pump" means an electronically or manually controlled
4 pump device used to express milk from a human breast during lactation, including any
5 external power supply unit packaged and sold with the pump device at the time of sale to
6 power the pump device. "Breast pump" includes breast pump replacement parts, breast
7 pump collection and storage supplies and breast pump kits. For the purposes of this
8 subsection, "breast pump collection and storage supplies" means tangible personal property
9 to be used in conjunction with a breast pump to collect milk expressed from a human breast
10 and to store that collected milk until it is ready for consumption.

11 **Sec. 2. 36 MRSA §1752, sub-§2-F** is enacted to read:

12 **2-F. Durable medical equipment.** "Durable medical equipment" means equipment,
13 including repair and replacement parts for such equipment, that:

14 A. Can withstand repeated use;

15 B. Is primarily and customarily used to serve a medical purpose;

16 C. Is not generally useful to a person in the absence of illness or injury; and

17 D. Is not worn in or on the body.

18 "Durable medical equipment" does not include mobility-enhancing equipment.

19 **Sec. 3. 36 MRSA §1752, sub-§6-J** is enacted to read:

20 **6-J. Mobility-enhancing equipment.** "Mobility-enhancing equipment" means
21 equipment, including repair and replacement parts for such equipment, that:

22 A. Is primarily and customarily used to provide or increase the ability to move from
23 one place to another and that is appropriate for use either in a home or a motor vehicle;

24 B. Is not generally used by persons without impaired mobility; and

25 C. Does not include a motor vehicle or equipment on a motor vehicle routinely
26 provided by a motor vehicle manufacturer.

27 "Mobility-enhancing equipment" does not include durable medical equipment.

28 **Sec. 4. 36 MRSA §1752, sub-§7-F**, as enacted by PL 2019, c. 401, Pt. B, §2, is
29 repealed.

30 **Sec. 5. 36 MRSA §1752, sub-§8-C**, as enacted by PL 2011, c. 655, Pt. PP, §1 and
31 affected by §4, is repealed.

32 **Sec. 6. 36 MRSA §1752, sub-§11, ¶B**, as amended by PL 2023, c. 643, Pt. H, §§5
33 to 11 and affected by §29 and amended by c. 673, §§5 to 11 and affected by §28, is further
34 amended by repealing subparagraph (15) and enacting the following in its place:

35 (15) The sale of durable medical equipment or breast pumps for lease for home
36 use to a person engaged in the business of leasing durable medical equipment or
37 breast pumps or the sale of mobility-enhancing equipment for lease for use in a
38 home or motor vehicle to a person engaged in the business of leasing mobility-
39 enhancing equipment;

