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TAXATION

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
132ND LEGISLATURE
FIRST SPECIAL SESSION

COMMITTEE AMENDMENT “ ” to H.P. 999, L.D. 1515, “An Act to Exempt Wheelchair Adapted Vehicles from the Sales and Use Tax”

Amend the bill by striking out the title and substituting the following:

'An Act to Exempt Wheelchair Adapted Motor Vehicles from the Sales and Use Tax'

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

'Sec. 1. 36 MRSA §1760, sub-§96 is enacted to read:

96. Wheelchair adapted motor vehicles. Beginning January 1, 2026, sales of motor vehicles adapted to accommodate a wheelchair actively occupied by an individual while the motor vehicle is operated from the wheelchair or by another occupant of the motor vehicle and motor vehicles for which the owner attests such modifications are necessary and will be completed within 6 months of the motor vehicle's purchase.

As used in this subsection, "adapted to accommodate a wheelchair" means equipped with altered controls or a mechanical lifting device designed to accommodate a wheelchair.

In order to obtain the exemption provided in this subsection, the purchaser must possess an unexpired disability registration plate or placard issued pursuant to Title 29-A, section 521.'

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

SUMMARY

This amendment replaces the bill and changes the title. The amendment exempts from the sales and use tax sales of motor vehicles adapted for the use of occupants in wheelchairs or intended to be so adapted within 6 months of purchase. Purchasers must possess an active disability registration plate or placard in order to obtain the exemption.

FISCAL NOTE REQUIRED

(See attached)