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Date: (Filing No. S-)

TAXATION

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**STATE OF MAINE
SENATE
131ST LEGISLATURE
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 480, L.D. 1184, “An Act to Exempt Certain Prescribed Home Medical Supplies from Sales Tax”

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

'An Act Regarding Sales and Use Tax Exemptions for Durable Medical Equipment, Breast Pumps and Mobility Enhancing Equipment'

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

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

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

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

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

- A. Can withstand repeated use;
- B. Is primarily and customarily used to serve a medical purpose;
- C. Is not generally useful to a person in the absence of illness or injury; and
- D. Is not worn in or on the body.

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

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

COMMITTEE AMENDMENT

1 **6-J. Mobility enhancing equipment.** "Mobility enhancing equipment" means
2 equipment, including repair and replacement parts for such equipment, that:

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

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

6 C. Does not include a motor vehicle or equipment on a motor vehicle routinely
7 provided by a motor vehicle manufacturer.

8 "Mobility enhancing equipment" does not include durable medical equipment.

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

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

13 **Sec. 6. 36 MRSA §1752, sub-§11, ¶B**, as amended by PL 2021, c. 578, §1, is
14 further amended by repealing subparagraph (15) and enacting the following in its place:

15 (15) The sale of durable medical equipment or breast pumps for lease for home
16 use to a person engaged in the business of leasing durable medical equipment or
17 breast pumps or the sale of mobility enhancing equipment for lease for use in a
18 home or motor vehicle to a person engaged in the business of leasing mobility
19 enhancing equipment;

20 **Sec. 7. 36 MRSA §1760, sub-§94**, as amended by PL 2019, c. 401, Pt. B, §15, is
21 repealed.

22 **Sec. 8. 36 MRSA §1760, sub-§115** is enacted to read:

23 **115. Durable medical equipment; breast pumps; mobility enhancing equipment.**
24 **Beginning January 1, 2025, sales of:**

25 A. Durable medical equipment that is sold or leased for home use;

26 B. Breast pumps sold or leased for home use; and

27 C. Mobility enhancing equipment that is sold or leased for use in a home or motor
28 vehicle.'

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

31 **SUMMARY**

32 This amendment replaces the bill. The amendment provides a broader sales and use
33 tax exemption for durable medical equipment and breast pumps sold or leased for home
34 use and for mobility enhancing equipment sold or leased for use in a home or motor vehicle.

35 **FISCAL NOTE REQUIRED**

36 **(See attached)**