

128th MAINE LEGISLATURE

FIRST REGULAR SESSION-2017

Legislative Document

No. 75

H.P. 62

House of Representatives, January 11, 2017

An Act To Provide a Sales Tax Exemption for Materials and Equipment That Enable Older Persons and Persons with Disabilities To Remain in Their Homes

Reference to the Committee on Taxation suggested and ordered printed.

R(+ B. Hunt

ROBERT B. HUNT Clerk

Presented by Representative SPEAR of South Thomaston. Cosponsored by Senator MIRAMANT of Knox and Representatives: BEEBE-CENTER of Rockland, DENNO of Cumberland, DOORE of Augusta, McCREIGHT of Harpswell, PIERCE of Falmouth, TIPPING of Orono.

- 1 Be it enacted by the People of the State of Maine as follows:
- 2 Sec. 1. 36 MRSA §1760, sub-§101 is enacted to read:

10

101. Materials and equipment necessary to remain in home. Sales of materials and equipment that are determined to be qualified expenditures under rules adopted by the Maine State Housing Authority under section 5219-NN, subsection 2 for the purpose of making all or any portion of an existing homestead, as defined in section 5219-II, subsection 1, paragraph C, accessible to an individual who is 75 years of age or older or an individual with a disability or physical hardship who resides or will reside in the homestead.

SUMMARY

11 This bill provides a sales tax exemption for materials and equipment determined by 12 the Maine State Housing Authority to enable homestead accessibility for an individual 13 who is 75 years of age or older or an individual with a disability or physical hardship to 14 permit the individual to remain in the individual's home.