

## 125th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2011

**Legislative Document** 

No. 834

H.P. 631

House of Representatives, March 3, 2011

## An Act To Exempt Orthotics from Sales Tax

Reference to the Committee on Taxation suggested and ordered printed.

HEATHER J.R. PRIEST Clerk

Heath & Buit

Presented by Representative KNIGHT of Livermore Falls.

Cosponsored by Senator SAVIELLO of Franklin and

Representatives: BURNS of Alfred, DUCHESNE of Hudson, GILBERT of Jay, KENT of Woolwich, NELSON of Falmouth, PICCHIOTTI of Fairfield, SHAW of Standish, VOLK of Scarborough.

1	Be it enacted by the People of the State of Maine as follows:
2 3	<b>Sec. 1. 36 MRSA §1760, sub-§5-A,</b> as amended by PL 2009, c. 434, §24, is further amended to read:
4 5 6 7	<b>5-A. Prosthetic devices.</b> Sale of prosthetic aids, <u>orthotics</u> , hearing aids or eyeglasses and artificial devices designed for the use of a particular individual to correct or alleviate physical incapacity; and sale of crutches and wheelchairs for the use of sick, injured or disabled persons and not for rental.
8	SUMMARY
9	This bill provides a sales tax exemption for orthotics.