



May 7, 2025

Senator Nicole Grohoski  
Representative Kristen Cloutier  
Joint Standing Committee on Taxation  
State House, Room 127  
Augusta, ME 04335

LD 1515, *Act to Exempt Wheelchair Adapted Vehicles from the Sales and Use Tax*

Dear Senator Grohoski, Representative Cloutier, and Members of the Joint Standing Committee on Taxation;

My name is Sara Squires and I am the Public Policy Director at Disability Rights Maine (DRM), Maine's designated Protection and Advocacy (P&A) agency for people with disabilities. On behalf of DRM and the individuals we serve, I am submitting this testimony in support of LD 1515, *Act to Exempt Wheelchair Adapted Vehicles from the Sales and Use Tax*.

It is no secret that transportation is a challenge here in Maine. From the lack of a robust public transit system to ongoing concerns about Maine's Non-Emergency Transportation program and the rising costs of motor vehicles, individuals across the state face significant barriers to accessing reliable and accessible transportation. This issue disproportionately affects individuals with disabilities.

For individuals for individuals with disabilities who require modified vehicles to accommodate wheelchairs or other assistive mobility devices, the cost of obtaining a suitable vehicle is often much higher than for those without such needs. As noted in the testimony of others, wheelchair-adapted vehicles—whether vans, minivans, or sport utility vehicles—are not purchased out of preference, but out of necessity. Smaller vehicles simply do not meet their needs.

160 Capitol Street, Suite 4, Augusta, ME 04330  
207.626.2774 • 1.800.452.1948 • Fax: 207.621.1419 • drme.org

MAINE'S PROTECTION AND ADVOCACY AGENCY FOR PEOPLE WITH DISABILITIES

This is not a theoretical issue. It is one I personally experienced. In November 2023, the transmission failed on my vehicle. It had been my first vehicle, and I had it for 19 years. The process of obtaining a new vehicle was long and challenging, especially given the specific accommodations I required. As a scooter user, I needed a list that would fit into the new vehicle, and I knew I would need a larger vehicle to ensure this was possible. While I ultimately found a vehicle that met my needs, the cost of purchasing it—including \$2,100 in sales tax—was significant and added a financial burden to an already stressful situation.

The additional financial burden of purchasing either an adapted vehicle or a vehicle that can be modified often prevents individuals with disabilities from acquiring the transportation they need. Whether through an exemption from the sales tax or, as the Maine Revenue Service suggests, a refund after purchase, DRM strongly supports any effort to reduce financial barriers and make adaptive vehicles more affordable for those who need them.

Accessible transportation is vital for individuals with disabilities to maintain their independence, participate in the workforce, and access the services they need. I urge you to support LD 1515 and help make it easier for Mainers with disabilities to obtain the adapted vehicles they rely on.

Thank you for your time and consideration.

Sincerely,



Sara Squires  
Public Policy Director  
Disability Rights Maine