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THE MAINE SENATE
132nd Legislature

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Testimony in Support of LD 145

“An Act Pertaining to Sales and Use Tax Exemptions for Durable Medical Equipment, Breast Pumps and Mobility Enhancing Equipment”

Presented to the Joint Standing Committee on Taxation

February 4, 2025

Good afternoon Senator Grohoski, Representative Cloutier, and the members of the Joint Standing Committee on Taxation. My name is Peggy Rotundo. I have the distinct pleasure of representing the people of the City of Lewiston in Senate District 21. I am here today to introduce LD 145, “An Act Pertaining to the Sales and Use Tax Exemptions for Durable Medical Equipment, Breast Pumps and Mobility Enhancing Equipment.”

Being able to afford medical care is a struggle for many Maine families. It requires navigating a complex, at times, unreliable health insurance system, and treatment and equipment costs can result in major financial burdens for Maine families. During a 2021 survey, almost 80% of Mainers expressed concerns about being able to afford future medical care, and more than half of Maine adults said they had skipped, delayed, or avoided medical treatment because of costs. I feel strongly that it is our job as lawmakers to pursue any and all possible solutions to make healthcare more affordable and accessible to working people. This bill I am presenting to you is a step in the right direction.

This legislation would exempt prescribed medical equipment from both sales and use tax. Prescribed medical equipment is equipment that is required to manage certain health conditions, such as nebulizers, insulin pumps, and other long term home use devices. This equipment is often referred to as “durable medical equipment (DME).” Access to these items can offer greater consistency when treating illnesses, therefore improving the patient’s quality of life. In Maine, this equipment is currently subject to taxes that the medications for these conditions are not. Other equipment like mobility devices such as prosthetics and wheelchairs, as well as diabetic supplies and oxygen delivery equipment, is exempt from these taxes.

Enacting a tax exemption on DME would improve access and make it more affordable for all Mainers, especially those struggling with payments, or avoiding treatment for fear of exorbitant costs. With increased access to this equipment, Mainers would have greater options for chronic illness treatment, leading to a decrease in need for treatment of acute symptoms.

Exempting this equipment from sales and use taxes would ensure that more people have access to equipment that their doctor has determined is essential for them to most effectively treat their condition. We should do everything that we can to ensure the equipment is readily accessible to those who need it most. I should note that language in Part 6 of the Biennial Budget proposal for FY 26-27 also proposes a broader, simpler sales and use tax exemption for durable medical equipment, breast pumps and mobility enhancing equipment for home use or use in a motor vehicle.

Thank you for your time this afternoon. I hope you will join me in supporting this proposal. I am happy to answer any questions the committee may have.