



# HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002  
(207) 287-1440  
TTY: (207) 287-4469

## **Amy Bradstreet Arata**

P.O. Box 2,  
New Gloucester, ME 04260  
Residence: (207) 333-1817  
Amy.Arata@legislature.maine.gov

April 23, 2025

TESTIMONY IN SUPPORT OF:

## **LD 1515 “An Act to Exempt Wheelchair Adapted Vehicles from the Sales and Use Tax”**

THE JOINT STANDING COMMITTEE ON TAXATION

Senator Grohoski, Representative Cloutier, and distinguished members of the Taxation Committee. I am Representative Amy Arata, and it is my honor to represent House District 104, which includes New Gloucester and part of Gray. . It’s my pleasure to introduce LD 1515 “An Act to Exempt Wheelchair Adapted Vehicles from the Sales and Use Tax.”

The idea for this bill came from one of my constituents, who asked me why wheelchair adapted vehicles are exempt from sales tax in other states, but not in Maine. The adaptive equipment which is installed in vehicles to make them operable by a person with a disability is sales tax exempt. However, in order for a person to be able to get a wheelchair into a vehicle, the vehicle itself must be modified, such as by lowering the floor. Also, it must be a larger vehicle than average, such as a van or truck, and therefore more expensive. A small used Camry isn’t an option for most people in wheelchairs, so wheelchair users must purchase a more expensive vehicle than they otherwise would.

Many states exempt wheelchair adapted vehicles from sales and use tax. They include Alabama, Illinois, Louisiana, Maryland, Massachusetts, Michigan, Mississippi, New Jersey, New Mexico, South Carolina, Vermont, Virginia, West Virginia, and others. Several states offer sales tax or excise tax exemptions for 100% disabled veterans. In order to prove that one qualifies for the exemption, states often require a signed affidavit stating that the vehicle will be used by a disabled person. A similar requirement may be appropriate for Maine.

Proudly Serving House District 104  
New Gloucester/ Gray (Part)

As I prepared this bill, I consulted with MobilityWorks, a nationwide provider of wheelchair vans which has a dealership in Gray. They told me that it currently takes about four months to have a vehicle modified to work with adaptive equipment. For this reason, I included a provision that allows the modification to occur within six months of purchase.

In Maine, we exempt many things that are necessities of life, such as food, prescribed medicine, heating fuel, and even automobiles used in driver education programs. Wheelchair adapted vehicles are a necessity of life in order for many people to lead full and productive lives, such as Marcel Hug and Susannah Scaroni, who won the Boston Marathon on Monday. You'll hear testimonies in support of this bill from business owners, political candidates, and foster parents and family members who care for people with special needs. Their lives aren't easy, but by passing this bill the legislature can show that we are willing to help where we have the power to do so. Thank you for your consideration and I'm happy to answer any questions.

Respectfully,

A handwritten signature in black ink that reads "Amy B. Arata". The signature is written in a cursive style with a large initial "A".

Amy B. Arata  
State Representative