

OFFICE OF FISCAL AND PROGRAM REVIEW

Date: May 3, 2013

To: Members, Joint Standing Committee on Taxation

From: Elizabeth Cooper, Legislative Analyst

LD 1370, An Act To Exempt from Sales Tax the Sales of Adaptive Equipment To Make a Vehicle Handicapped Accessible

Summary: Under current law, adaptive equipment installed on a motor vehicle owned by a person with a disability to make the vehicle operable or accessible by a person with a disability is exempt from the excise tax. This bill exempts from sales tax the sales of adaptive equipment to a person with a disability or a family member of a person with a disability for installation in or on a motor vehicle to make the vehicle accessible by a person with a disability.

Public Hearing:

Proponents

- Rep Goode presented the bill on behalf of the sponsor and read the sponsor's testimony into the record.

Opposed - none.

NFNA - none.

Fiscal Information: The preliminary fiscal impact statement was not available at the time this analysis was finalized. The most current fiscal information on bills can be found online at: www.mainelegislature.org/LawMakerWeb/search.asp.