



127th MAINE LEGISLATURE

FIRST REGULAR SESSION-2015

Legislative Document

No. 1000

H.P. 695

House of Representatives, March 19, 2015

**An Act To Define Prosthetic and Orthotic Devices for Purposes of
the Sales Tax Law**

Reference to the Committee on Taxation suggested and ordered printed.

Robert B. Hunt
ROBERT B. HUNT
Clerk

Presented by Representative GIDEON of Freeport.
Cosponsored by Senator ALFOND of Cumberland.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §1752, sub-§8-D** is enacted to read:

3 **8-D. Prescription.** "Prescription" means an order, formula or recipe issued in any
4 form of oral, written or electronic means or other means of transmission by a health care
5 practitioner licensed under Title 32.

6 **Sec. 2. 36 MRSA §1752, sub-§9-F** is enacted to read:

7 **9-F. Prosthetic or orthotic device.** "Prosthetic or orthotic device" means a
8 replacement, corrective or supportive device, including repair and replacement parts for
9 such device, worn on, in or next to the body to:

10 A. Artificially replace a missing portion of the body;

11 B. Prevent or correct physical deformity or malfunction; or

12 C. Support a weak or deformed portion of the body.

13 **Sec. 3. 36 MRSA §1760, sub-§5-A,** as amended by PL 2009, c. 434, §24, is
14 further amended to read:

15 **5-A. Prosthetic or orthotic devices.** Sale of prosthetic aids, ~~hearing aids or~~
16 ~~eyeglasses and artificial devices designed for the use of a particular individual to correct~~
17 ~~or alleviate physical incapacity;~~ or orthotic devices sold by prescription and sale of
18 crutches and wheelchairs for the use of sick, injured or disabled persons and not for
19 rental.

20 **Sec. 4. Effective date.** This Act takes effect October 1, 2015.

21 **SUMMARY**

22 This bill creates definitions for "prosthetic or orthotic device" and "prescription." It
23 clarifies the sales tax exemption for prosthetic devices and exempts orthotic devices sold
24 by prescription.