

STATE OF MAINE

—
IN THE YEAR OF OUR LORD
TWO THOUSAND AND THIRTEEN

—
H.P. 978 - L.D. 1370

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

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

Sec. 1. 36 MRSA §1760, sub-§95 is enacted to read:

95. Sales of certain adaptive equipment. Sales to a person with a disability or a person at the request of a person with a disability of adaptive equipment for installation in or on a motor vehicle to make that vehicle operable or accessible by a person with a disability who is issued a disability plate or placard by the Secretary of State pursuant to Title 29-A, section 521.

Sec. 2. Effective date. This Act takes effect July 1, 2014.