

STATE OF MAINE

—
IN THE YEAR OF OUR LORD
TWO THOUSAND AND SIXTEEN

—
H.P. 695 - L.D. 1000

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

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

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

8-D. Prescription. "Prescription" means an order, formula or recipe issued in any form of oral, written or electronic means or other means of transmission by a health care practitioner as defined in Title 24, section 2502, subsection 1-A who is licensed under Title 32.

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

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

- A. Artificially replace a missing portion of the body;
- B. Prevent or correct physical deformity or malfunction; or
- C. Support a weak or deformed portion of the body.

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

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

Sec. 4. Effective date. This Act takes effect October 1, 2016.