



# 131st MAINE LEGISLATURE

## FIRST REGULAR SESSION-2023

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Legislative Document

No. 1184

S.P. 480

In Senate, March 14, 2023

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### **An Act to Exempt Certain Prescribed Home Medical Supplies from Sales Tax**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT  
Secretary of the Senate

Presented by President JACKSON of Aroostook.  
Cosponsored by Representative PERRY of Bangor and  
Senators: CHIPMAN of Cumberland, LIBBY of Cumberland.

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

2 **Sec. 1. 36 MRSA §1760, sub-§5-B** is enacted to read:

3 **5-B. Certain prescribed medical supplies.** Beginning January 1, 2024, sales of  
4 medical equipment and supplies sold pursuant to a prescription by a health care practitioner  
5 as defined in Title 24, section 2502, subsection 1-A who is licensed under Title 32 when  
6 payment is made by an insurance company, a municipal or state agency or a federally  
7 funded program such as Medicare or Medicaid.

8 **SUMMARY**

9 This bill provides a sales tax exemption for medical equipment and supplies prescribed  
10 by a health care provider for medical purposes when payment is made by an insurance  
11 company or specified government programs.