



127th MAINE LEGISLATURE

FIRST REGULAR SESSION-2015

Legislative Document

No. 49

H.P. 43

House of Representatives, January 14, 2015

**An Act To Exempt from Excise Tax Certain Vehicles Used by
Persons with a Disability**

Reference to the Committee on Taxation suggested and ordered printed.

Robert B. Hunt
ROBERT B. HUNT
Clerk

Presented by Representative VEROW of Brewer.
Cosponsored by Senator LIBBY of Androscoggin and
Representatives: DAVITT of Hampden, PETERSON of Rumford.

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

2 **Sec. 1. 36 MRSA §1483, sub-§15**, as amended by PL 2007, c. 404, §2 and
3 affected by §4, is repealed and the following enacted in its place:

4 **15. Vehicle adapted for a person with a disability.** A motor vehicle owned and
5 designed for use by a person with a disability who has been issued a disability plate or
6 placard by the Secretary of State pursuant to Title 29-A, section 521 and adaptive
7 equipment installed on a vehicle owned by a person with a disability or the family of a
8 person with a disability to make it operable or accessible by a person with a disability;
9 and

10 **SUMMARY**

11 This bill provides a motor vehicle excise tax exemption for motor vehicles owned and
12 designed for use by a person with a disability. This exemption is in addition to the sales
13 tax exemption currently allowed for adaptive equipment installed on a vehicle.