

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Amend the bill by striking out the title and substituting the following:

**'An Act To Define "Prosthetic Device" for Purposes of Sales Tax Law'**

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

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

**8-C. 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 licensed under Title 32.

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

**9-E. Prosthetic device.** "Prosthetic device" means a replacement, corrective or supportive device, including repair and replacement parts, worn on or in 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 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; 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, 2011.'

## SUMMARY

This amendment replaces the bill. It creates definitions for "prosthetic device" and "prescription." It clarifies the sales tax exemption for prosthetic devices.

**FISCAL NOTE REQUIRED**  
(See attached)