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

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

Sec. 1. 36 MRSA §1483, sub-§15, as amended by PL 2007, c. 404, §2 and affected by §4, is repealed and the following enacted in its place:

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

SUMMARY

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