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October 1, 2017

**IMPORTANT INFORMATION**  
**LAW CHANGE EFFECTIVE NOVEMBER 1, 2017**  
**DIABETIC SUPPLIES AND EQUIPMENT**

This notice is being sent to you regarding an upcoming change to the taxability of certain items used in or sold by your business.

The Maine Legislature has amended the sales tax exemption provided for certain diabetic supplies and equipment, by restricting the exemption to supplies and equipment used for the diagnosis or treatment of human diabetes.

36 M.R.S. §1760(33), “Diabetic supplies” now reads:

“All equipment and supplies, whether medical or otherwise, used in the diagnosis or treatment of *human* diabetes.”

Beginning November 1, 2017, any sales of equipment and supplies used in the diagnosis or treatment of non-human diabetes will no longer be exempt from sales tax. Purchases made by a veterinarian or retail store of diabetic equipment and/or supplies to be used in their business, rather than resold to a customer, will be subject to sales and use tax. For goods purchased from vendors where tax was not paid to the vendor, the purchaser must report and pay use tax on their sales tax return. Sales tax must be collected from customers at the time of sale of those items.

For more information, please refer to Maine Revenue Services Instructional Bulletin No. 51, “Veterinarians”. Additional information can be obtained by contacting Maine Revenue Services at (207) 624-9693 or on our website, [www.maine.gov/revenue](http://www.maine.gov/revenue).