

14. A supply of a chair, walker, wheelchair lift or similar aid to locomotion, with or without wheels, including motive power and wheel assemblies therefor, that is specially designed to be operated by an individual with a disability for locomotion of the individual.

History: Section 14 of Part II of Schedule VI amended by 2008, c. 28, s. 90(1), applicable to any supply made after February 26, 2008; section 14 formerly read:

"14. A supply of a chair, commode chair, walker, wheelchair lift or similar aid to locomotion, with or without wheels, including motive power and wheel assemblies therefor, that is specially designed for use by an individual with a disability."

Section 14 of Part II of Schedule VI amended by 1997, c. 10, s. 127, effective March 20, 1997; section 14 formerly read:

"14. A supply of an invalid chair, commode chair, walker, wheelchair lift or similar aid to locomotion, with or without wheels, including motive power and wheel assemblies therefor, that is specially designed for use by a disabled individual."

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