

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 418

S.P. 149

In Senate, January 14, 1999

An Act to Reduce the Meals and Lodging Tax to the Same Rate as the State Sales Tax.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator LIBBY of York.
Cosponsored by Representative: NASS of Acton.

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

4 **Sec. 1. 36 MRSA §1811, first ¶**, as amended by PL 1993, c. 701,
§6 and affected by §10, is further amended to read:

6 A tax is imposed on the value of all tangible personal
8 property and taxable services sold at retail in this State. The
10 rate of tax is 7% on the value of liquor sold in licensed
12 establishments as defined in Title 28-A, section 2, subsection
14 15, in accordance with Title 28-A, chapter 43; ~~7% on the value of
rental of living quarters in any hotel, rooming house, tourist or
trailer camp;~~ 10% on the value of rental for a period of less
16 than one year of an automobile; ~~7% on the value of prepared feed
sold in establishments that are licensed for on-premises
consumption of liquor pursuant to Title 28-A, chapter 43;~~ and 6%
18 5.5% on the value of all other tangible personal property and
taxable services. Value is measured by the sale price, except as
otherwise provided.

20 **Sec. 2. Effective date.** This Act takes effect July 1, 2000.

22 **SUMMARY**

24 This bill reduces the sales tax on meals and lodging to
26 5.5%, making the tax the same as that for most other sales of
property and taxable services.
28