

# MAINE STATE LEGISLATURE

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L.D. 422

DATE: 5-3-99

(Filing No. H-393)

**MAJORITY  
TAXATION**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
119TH LEGISLATURE  
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 306, L.D. 422, Bill, "An Act to Amend the Laws Regarding when A Merchant Must Remit Sales Tax"

Amend the bill in section 1 in that part designated "\$1952." by striking out all of subsection 2 (page 1, lines 17 to 31 in L.D.) and inserting in its place the following:

'2. Construction trades. Notwithstanding subsection 1, retailers of finished lumber who sell tangible personal property to a person authorized to file a lien on real property pursuant to Title 10, section 3251 may be permitted to remit taxes imposed by this Part on a cash basis upon application to the assessor. If the retailer elects this method of payment, taxes are due and payable at the time payment is received for the sale. If partial payments are received, taxes are due on each partial payment at the time the payments are received by the retailer. Assignment of the outstanding receivable of a retailer is considered payment for purposes of this subsection. In any event, taxes are due for a sale no later than 6 months after delivery of the materials or equipment that are sold.'

Further amend the bill by inserting at the end before the summary the following:

**FISCAL NOTE**

	<b>1999-00</b>	<b>2000-01</b>
<b>REVENUES</b>		

**COMMITTEE AMENDMENT**

