

MAINE STATE LEGISLATURE

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Date: 5/17/13

L.D. 346
(Filing No. H-194)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
126TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to H.P. 251, L.D. 346, Bill, "An Act To Require the Collection of Sales Tax by any Business Making Sales to Persons in Maine"

Amend the bill by striking out the title and substituting the following:

'An Act Concerning the Collection of Sales Tax by Any Businesses Making Sales to Persons in Maine'

Amend the bill by striking out all of section 1.

Amend the bill by striking out all of section 5.

Amend the bill in section 6 in subsection 1-A in paragraph C by inserting at the end a new blocked paragraph to read:

'A person who enters into an agreement with a seller under this paragraph to refer customers by a link on an Internet website is not required to register or collect taxes under this Part solely because of the existence of the agreement.'

Amend the bill by striking out all of section 7.

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

SUMMARY

This amendment changes the title of the bill. It removes the change to the definition of "retailer." It removes the repeal of the registration requirement for every person that makes retail sales in this State of tangible personal property or taxable services on behalf of the owner of that property or the provider of those services. It removes the requirement that any agreement or ruling by the Governor or an executive branch department or agency that allows a seller to avoid registering as a seller must be approved by both Houses of the Legislature.

FISCAL NOTE REQUIRED

(See attached)

COMMITTEE AMENDMENT



126th MAINE LEGISLATURE

LD 346

LR 423(02)

An Act To Require the Collection of Sales Tax by any Business Making Sales to Persons in Maine

Fiscal Note for Bill as Amended by Committee Amendment "A" (H-194)
 Committee: Taxation
 Fiscal Note Required: Yes

Fiscal Note

	FY 2013-14	FY 2014-15	Projections FY 2015-16	Projections FY 2016-17
Net Cost (Savings)				
General Fund	(\$237,500)	(\$380,000)	(\$475,000)	(\$475,000)
Revenue				
General Fund	\$237,500	\$380,000	\$475,000	\$475,000
Other Special Revenue Funds	\$12,500	\$20,000	\$25,000	\$25,000

Fiscal Detail and Notes

Requiring certain sellers of goods and services to register with the State Tax Assessor as a retailer and collect and remit sales and use tax on purchases made by purchasers in the State will increase General Fund revenue by \$237,500 in FY 2013-14 and by \$380,000 in FY 2014-15. Municipal Revenue Sharing will increase by \$12,500 in FY 2013-14 and \$20,000 in FY 2014-15 as well.