

MAINE STATE LEGISLATURE

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Majority

TAXATION

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STATE OF MAINE

SENATE

128TH LEGISLATURE

FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to S.P. 483, L.D. 1405, Bill, "An Act To Require Remote Sellers To Collect and Remit Sales and Use Tax on Sales into Maine and To Provide Retailers a Collection Allowance"

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

'An Act To Require Remote Sellers To Collect and Remit Sales and Use Tax on Sales into Maine'

Amend the bill by striking out all of section 1.

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

SUMMARY

This amendment removes from the bill the provision that authorizes sellers that collect sales and use tax to retain as a collection allowance a portion of the revenue collected.

FISCAL NOTE REQUIRED

(See attached)

COMMITTEE AMENDMENT



128th MAINE LEGISLATURE

LD 1405

LR 1292(02)

An Act To Require Remote Sellers To Collect and Remit Sales and Use Tax on Sales into Maine and To Provide Retailers a Collection Allowance

Fiscal Note for Bill as Amended by Committee Amendment "A" (S-181)
Committee: Taxation
Fiscal Note Required: Yes

Fiscal Note

Potential current biennium revenue increase - General Fund
Potential current biennium revenue increase - Local Government Fund
Minor cost increase - General Fund

Correctional and Judicial Impact Statements

Increases the number of civil suits.

The collection of additional filing fees may also increase General Fund revenue by minor amounts.

Fiscal Detail and Notes

General Fund and Local Government Fund revenue would be increased if a person were to voluntarily collect and remit sales and use tax under this legislation or if the court were to lift any potential injunction filed against the state.