

MAINE STATE LEGISLATURE

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ROS

Date:

6/16/25

Majority

L.D. 291

(Filing No. H-732)

TAXATION

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STATE OF MAINE HOUSE OF REPRESENTATIVES 132ND LEGISLATURE FIRST SPECIAL SESSION

COMMITTEE AMENDMENT "A" to H.P. 191, L.D. 291, "An Act to Eliminate the Lodging Tax on Campground Sites and Revert to Using the Current Sales Tax"

Amend the bill by striking out everything after the enacting clause and inserting the following:

Sec. 1. 36 MRSA §1752, sub-§2-F is enacted to read:

2-F. Campground. "Campground" has the same meaning as in Title 22, section 2491, subsection 1.

Sec. 2. 36 MRSA §1752, sub-§2-G is enacted to read:

2-G. Campground accommodation. "Campground accommodation" means an accommodation offered to the public for consideration and includes cabins, tents or other structures that may be provided by a campground to occupants for sleeping purposes. It does not include bare land or land on which a customer may pitch a tent or park a camper trailer, motor home or truck camper.

Sec. 3. 36 MRSA §1752, sub-§2-H is enacted to read:

2-H. Campground site. "Campground site" means bare land or land on which a person may pitch a tent or park a camper trailer, motor home or truck camper regardless of whether a hookup is provided.

Sec. 4. 36 MRSA §1752, sub-§6 is amended to read:

6. Living quarters. "Living quarters" means sleeping rooms, sleeping or housekeeping accommodations, ~~and tent or trailer space~~ or campground accommodations.

Sec. 5. 36 MRSA §1752, sub-§11-B, as enacted by PL 2017, c. 375, Pt. A, §1, is amended to read:

11-B. Room remarketer. "Room remarketer" means a person who reserves, arranges for, offers, furnishes or collects or receives consideration for the rental of living quarters or the rental of a campground site in this State, whether directly or indirectly, pursuant to a

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1 written or other agreement with the owner, manager or operator of a hotel, rooming house
2 ~~or tourist or trailer camp~~, campground accommodation or campground site.

3 **Sec. 6. 36 MRSA §1752, sub-§17-B**, as amended by PL 2023, c. 643, Pt. H, §19
4 and affected by §29 and amended by c. 673, §19 and affected by §28, is further amended
5 to read:

6 **17-B. Taxable service.** "Taxable service" means the rental of living quarters in a
7 hotel, rooming house ~~or tourist or trailer camp~~ or campground accommodation; the rental
8 of a campground site; the transmission and distribution of electricity; the sale of an
9 extended service contract on an automobile or truck that entitles the purchaser to specific
10 benefits in the service of the automobile or truck for a specific duration; and the sale of
11 prepaid calling service.

12 **Sec. 7. 36 MRSA §1752, sub-§19** is repealed.

13 **Sec. 8. 36 MRSA §1752, sub-§20**, as amended by PL 2007, c. 627, §44, is repealed.

14 **Sec. 9. 36 MRSA §1752, sub-§20-C**, as enacted by PL 2017, c. 375, Pt. A, §3, is
15 amended to read:

16 **20-C. Transient rental platform.** "Transient rental platform" means an electronic or
17 other system, including an Internet-based system, that allows the owner or occupant of
18 living quarters or a campground site in this State to offer the living quarters or campground
19 site for rental and that provides a mechanism by which a person may arrange for the rental
20 of the living quarters or campground site in exchange for payment to either the owner or
21 occupant, to the operator of the system or to another person on behalf of the owner,
22 occupant or operator.

23 **Sec. 10. 36 MRSA §1754-B, sub-§1-B, ¶E**, as repealed and replaced by PL 2021,
24 c. 181, Pt. B, §5, is amended to read:

25 E. Every person that manages or operates in the regular course of business or on a
26 casual basis a hotel, rooming house ~~or tourist or trailer camp~~, campground
27 accommodation or campground site in this State or that collects or receives rents on
28 behalf of a hotel, rooming house ~~or tourist or trailer camp~~, campground accommodation
29 or campground site in this State;

30 **Sec. 11. 36 MRSA §1754-B, sub-§1-B, ¶F**, as repealed and replaced by PL 2021,
31 c. 181, Pt. B, §5, is amended to read:

32 F. Every person that operates a transient rental platform and reserves, arranges for,
33 offers, furnishes or collects or receives consideration for the rental of living quarters or
34 a campground site in this State;

35 **Sec. 12. 36 MRSA §1760, sub-§20, ¶A**, as repealed and replaced by PL 2017, c.
36 170, Pt. C, §5, is amended to read:

37 A. An individual who resides continuously for 28 days or more at any one hotel,
38 rooming house, ~~tourist camp or trailer camp~~ campground accommodation or
39 campground site, if the individual does not maintain a primary residence at some other
40 location or is residing away from the individual's primary residence in connection with
41 employment or education; and

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Sec. 13. 36 MRSA §1764, first ¶, as amended by PL 2015, c. 300, Pt. A, §24, is further amended to read:

The tax imposed by this Part must be levied upon all casual rentals of living quarters in a hotel, rooming house, ~~tourist camp or trailer camp~~ campground accommodation or campground site and upon all casual sales involving the sale of trailers, truck campers, motor vehicles, special mobile equipment, watercraft or aircraft unless the property is sold for resale at retail sale or to a corporation, partnership, trust, limited liability company or limited liability partnership when the seller is the owner of 50% or more of the common stock of the corporation or of the ownership interests in the partnership, trust, limited liability company or limited liability partnership. This section does not apply to the rental of living quarters or a campground site rented for a total of fewer than 15 days in the calendar year, except that a person who owns and offers for rental more than one property in the State during the calendar year is liable for collecting sales tax with respect to the rental of each unit regardless of the number of days for which it is rented. For purposes of this section, "special mobile equipment" does not include farm tractors and lumber harvesting vehicles or loaders.

Sec. 14. 36 MRSA §1811, sub-§1, ¶D, as amended by PL 2025, c. 87, §7, is further amended to read:

D. For sales occurring on or after October 1, 2019 and before January 1, 2026, the rate of tax is 5.5% on the value of all tangible personal property and taxable services, except the rate of tax is:

- (1) Eight percent on the value of prepared food;
- (2) Eight percent on the value of liquor sold in licensed establishments as defined in Title 28-A, section 2, subsection 15, in accordance with Title 28-A, chapter 43 and liquor sold for on-premises consumption by a licensed brewery, small brewery, winery, small winery, distillery or small distillery pursuant to Title 28-A, section 1355-A, subsection 2, paragraph B;
- (3) Nine percent on the value of rental of living quarters in any hotel, rooming house or tourist or trailer camp;
- (4) Ten percent on the value of rental for a period of less than one year of:
 - (a) An automobile; or
 - (c) A loaner vehicle that is provided other than to a motor vehicle dealer's service customers pursuant to a manufacturer's or dealer's warranty; and
- (5) Ten percent on the value of adult use cannabis, adult use cannabis products and, if sold by a person to an individual who is not a qualifying patient, cannabis and cannabis products beginning on the first day of the calendar month in which adult use cannabis and adult use cannabis products may be sold in the State by a cannabis establishment licensed to conduct retail sales pursuant to Title 28-B, chapter 1.

Sec. 15. 36 MRSA §1811, sub-§1, ¶E is enacted to read:

E. For sales occurring on or after January 1, 2026, the rate of tax is 5.5% on the value of all tangible personal property and taxable services, except the rate of tax is:

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(1) Eight percent on the value of prepared food;

(2) Eight percent on the value of liquor sold in licensed establishments as defined in Title 28-A, section 2, subsection 15, in accordance with Title 28-A, chapter 43 and liquor sold for on-premises consumption by a licensed brewery, small brewery, winery, small winery, distillery or small distillery pursuant to Title 28-A, section 1355-A, subsection 2, paragraph B;

(3) Nine percent on the value of rental of living quarters in any hotel, rooming house or campground accommodation;

(4) Ten percent on the value of rental for a period of less than one year of:

(a) An automobile; or

(b) A loaner vehicle that is provided other than to a motor vehicle dealer's service customers pursuant to a manufacturer's or dealer's warranty; and

(5) Ten percent on the value of adult use cannabis, adult use cannabis products and, if sold by a person to an individual who is not a qualifying patient, cannabis and cannabis products beginning on the first day of the calendar month in which adult use cannabis and adult use cannabis products may be sold in the State by a cannabis establishment licensed to conduct retail sales pursuant to Title 28-B, chapter 1.

Sec. 16. Application. This Act applies to sales occurring on or after January 1, 2026.'

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

SUMMARY

This amendment strikes the bill and, beginning January 1, 2026, excludes the rental of a campground site from the lodging tax of 9%, instead making the rental of a campground site subject to the general sales tax rate, currently 5.5%. A campground site is defined as bare land or land on which a person may pitch a tent or park a camper trailer, motor home or truck camper, regardless of whether a hookup is provided.

FISCAL NOTE REQUIRED

(See attached)



Approved: 06/10/25 **LRL**

132nd MAINE LEGISLATURE

LD 291

LR 1312(02)

An Act to Eliminate the Lodging Tax on Campground Sites and Revert to Using the Current Sales Tax

Fiscal Note for Bill as Amended by Committee Amendment

Committee: Taxation

Fiscal Note Required: Yes

A(H-732)

Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
Net Cost (Savings)				
General Fund	\$675,000	\$2,711,000	\$2,676,000	\$2,742,000
Revenue				
General Fund	(\$675,000)	(\$2,711,000)	(\$2,676,000)	(\$2,742,000)
Other Special Revenue Funds	(\$3,000)	(\$176,000)	(\$284,000)	(\$292,000)

Fiscal Detail and Notes

This bill would result in a revenue decrease to the General Fund of \$675,000 in fiscal year 2025-26 and \$2,711,000 in fiscal year 2026-27 by excluding the rental of campground sites from the 9% sales tax on the rental of living quarters and instead subject rentals of campground sites to the 5.5% sales tax effective January 1, 2026. The bill would also result in a revenue decrease to the Local Government Fund of \$3,000 in fiscal year 2025-26 and \$144,000 in fiscal year 2026-27 as well as a decreased transfer to the Tourism Marketing Promotion Fund of \$32,000 in fiscal year 2026-27.