

# MAINE STATE LEGISLATURE

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ONE - HUNDRETH LEGISLATURE

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Legislative Document

No. 747

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H. P. 550

House of Representatives, January 24, 1961

Referred to the Committee on Taxation. Sent up for concurrence and 750 copies ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Storm of Sherman.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SIXTY-ONE

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AN ACT to Enact a Uniform Local Sales and Rental Tax Law.

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

R. S., c. 17, §§ 38 - 41, additional. Chapter 17 of the Revised Statutes is amended by adding 4 new sections to be numbered 38 to 41, to read as follows:

**'Uniform Local Sales and Rental Tax Law.**

Sec. 38. Local sales and rental tax. Any municipality may by action of its legislative body impose a local sales and rental tax by means of a by-law or ordinance containing in substance the following:

I. Rate. A provision that a local sales and rental tax at a rate of not more than 1% shall be imposed on the value of all tangible personal property, sold at retail in such municipality, measured by the sale price, and on the total rental charged for living quarters, sleeping or housekeeping accommodations in hotels, rooming houses, tourist or trailer camps within such municipality.

II. Application of state law. A provision that sections 1 to 37, and all subsequent amendments thereto after the effective date of these sections, and any and all regulations heretofore or hereafter promulgated by the State Tax Assessor pursuant thereto, insofar as they relate to a sales and rental tax and are not inconsistent with these sections, shall apply in their entirety to such local sales and rental tax, except that the name of the municipality as the taxing agency shall be substituted for that of the State and that an additional registration certificate shall not be required if one has been or is issued by the State Tax Assessor under this chapter.

Sec. 39. Administration. Prior to the effective date of any such local sales and rental tax, the municipal officers of any municipality imposing such tax

shall contract with the State through the State Tax Assessor for the administration, collection and enforcement of such local sales and rental tax in accordance with this chapter.

Sec. 40. Transmitted to municipalities. All such local sales and rental taxes, together with any related penalties and interest, collected by the State Tax Assessor on behalf of a municipality in accordance with such contract shall be transmitted periodically by him to the treasurer or other fiscal agent of such municipality, such transmittals to occur at least once in each calendar quarter, and the said State Tax Assessor shall retain for the benefit of the State such amount of said sales and rental taxes as will reimburse the State for the cost of administration, collection and enforcement of said local sales and rental tax.

Sec. 41. Sections not mandatory. Nothing in these sections shall require or be construed to require any municipality to impose such local sales and rental tax.'