

MAINE STATE LEGISLATURE

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(EMERGENCY)

ONE - HUNDRETH LEGISLATURE

Legislative Document

No. 748

H. P. 551 House of Representatives, January 24, 1961
Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Wheaton of Princeton.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-ONE

AN ACT Revising the Law on Tax on Transient Rentals.

Emergency preamble. Whereas, the 99th Legislature enacted legislation imposing a tax on transient rentals; and

Whereas, the application of this tax to some types of living quarters is uncertain; and

Whereas, proper administration of the tax requires that such uncertainties be resolved before the advent of another summer season; and

Whereas, in the judgment of the Legislature these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore

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

Sec. 1. R. S., c. 17, § 2, amended. The 3rd paragraph of section 2 of chapter 17 of the Revised Statutes, as enacted by section 1 of chapter 350 of the public laws of 1959, is repealed as follows:

~~“Apartment house” means any building or part thereof, where separate accommodations for more than 2 families living independently of each other are supplied to transient or permanent guests or tenants.’~~

Sec. 2. R. S., c. 17, § 2, amended. The 6th paragraph of section 2 of chapter 17 of the Revised Statutes, as enacted by section 2 of chapter 350 of the public laws of 1959, is amended to read as follows:

'“Hotel” means every building or other structure kept, used, maintained, advertised as or held out to the public to be a place where ~~sleeping accommodations living quarters~~ are supplied for pay to transient or permanent guests and tenants ~~in which \neq or more sleeping rooms are furnished for the accommodation of such guests.~~'

Sec. 3. R. S., c. 17, § 2, amended. Section 2 of chapter 17 of the Revised Statutes, as amended, is further amended by adding after the 7th paragraph a new paragraph to read as follows:

'“Living quarters” means sleeping rooms, sleeping or housekeeping accommodations, and tent or trailer space.'

Sec. 4. R. S., c. 17, § 2, amended. The 13th paragraph of section 2 of chapter 17 of the Revised Statutes, as enacted by section 5 of chapter 350 of the public laws of 1959, is amended to read as follows:

'“Rooming house” means every house, boat, vehicle, motor court, trailer court or other structure or any place or location kept, used, maintained, advertised or held out to the public to be a place where living quarters ~~sleeping or housekeeping accommodations~~ are supplied for pay to transient or permanent guests or tenants, whether in one or adjoining buildings ~~and where \neq or more rooms are furnished for the accommodation of such guests.~~'

Sec. 5. R. S., c. 17, § 2, amended. The 20th paragraph of section 2 of chapter 17 of the Revised Statutes, as enacted by section 6 of chapter 350 of the public laws of 1959, is amended to read as follows:

'“Tourist camp” means a place where ~~\neq or more~~ tents or tent houses, or camp cottages or other structures are located and offered ~~by a person~~ to the public or any segment thereof for human habitation.'

Sec. 6. R. S., c. 17, § 2, amended. The 21st paragraph of section 2 of chapter 17 of the Revised Statutes, as enacted by section 6 of chapter 350 of the public laws of 1959, is amended to read as follows:

'“Trailer camp” means a place where space is offered with or without service facilities ~~by any person~~ to the public for **tenting or for** the parking and accommodation of ~~\neq or more~~ automobile trailers which are used for lodging, ~~such space being hereby defined as living quarters and the rental price thereof~~ shall include all service charges paid to the lessor.'

Sec. 7. R. S., c. 17, § 3, amended. The first sentence of section 3 of chapter 17 of the Revised Statutes, as last amended by section 7 of chapter 350 of the public laws of 1959, is further amended to read as follows:

'A tax is imposed at the rate of 3% on the value of all tangible personal property, sold at retail in this State, ~~measured by the sale price~~ and upon the total rental charged for living quarters ~~sleeping or housekeeping accommodations~~ in hotels, rooming houses, tourist or trailer camps, ~~measured by the sale price~~, except as in this chapter provided.'

Sec. 8. R. S., c. 17, § 10, sub-§ XVI-D, repealed. Subsection XVI-D of

section 10 of chapter 17 of the Revised Statutes, as enacted by section 9 of chapter 350 of the public laws of 1959, is repealed as follows:

'XVI-D. Rental charged to any person for living quarters in an apartment house.'

Sec. 9. R. S., c. 17, § 10, sub-§ XVI-E, amended. Subsection XVI-E of section 10 of chapter 17 of the Revised Statutes, as enacted by section 9 of chapter 350 of the public laws of 1959, is amended to read as follows:

'XVI-E. Continuous residence in hotel, etc. Rental charged to any person ~~after he has resided~~ who resides continuously for ~~3 months or 90~~ 28 days at any one hotel, rooming house, tourist or trailer camp. **Tax paid by such person to the retailer under section 5 during the initial 28-day period shall be refunded by the retailer. Such tax reported and paid to the State by the retailer may be taken as a credit by the retailer on the report filed by him covering the month in which refund was made to such tenant.'**

Sec. 10. R. S., c. 17, § 15, amended. The first sentence of section 15 of chapter 17 of the Revised Statutes, as amended by section 10 of chapter 350 of the public laws of 1959, is further amended to read as follows:

'The taxes imposed by this chapter shall be due and payable at the time of the sale; or, in the case of tax on rental for living quarters, ~~sleeping or house-keeping accommodations~~ at the time the rental is payable.'

Sec. 11. R. S., c. 17, § 29, amended. The first sentence of section 29 of chapter 17 of the Revised Statutes is amended to read as follows:

'Every retailer shall keep records of his sales, and of his rentals charged for living quarters in hotels, rooming houses, tourist or trailer camps, the kind and form of which shall be adequate to enable the Tax Assessor to determine the tax liability.'

Sec. 12. Effective date. Rentals payable on and after June 1, 1960, pursuant to contracts entered into prior thereto, shall be subject to the tax imposed by this act.

Emergency clause. In view of the emergency cited in the preamble, this act shall take effect when approved.