

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIRST LEGISLATURE

Legislative Document

No. 1270

H. P. 885

House of Representatives, February 12, 1963

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

HARVEY R. PEASE, Clerk

Presented by Mr. Plante of Old Orchard Beach.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SIXTY-THREE

AN ACT Abolishing Tax on Transient Rentals.

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

Sec. 1. R. S., c. 17, § 2, amended. The 5th 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by section 2 of chapter 350 of the public laws of 1959 and as amended, which relates to the definition of "hotel" is repealed.

Sec. 2. R. S., c. 17, § 2, amended. The 11th paragraph of section 2 of chapter 17 of the Revised Statutes, as amended by section 3 of chapter 350 of the public laws of 1959, which relates to the definition of "retailer", is further amended to read as follows:

"Retailer" means every person engaged in the business of making sales at retail ~~or renting any living quarters in any hotel, rooming house, tourist or trailer camp~~ and every person required to register by section 6 or registered under section 8.

Sec. 3. R. S., c. 17, § 2, amended. The first sentence of the 12th paragraph of section 2 of chapter 17 of the Revised Statutes, as amended by section 4 of chapter 350 of the public laws of 1959, which relates to the definition of "retail sale" or "sale at retail", is further amended to read as follows:

"Retail sale" or "sale at retail" means any sale of tangible personal property, in the ordinary course of business, for consumption or use, or for any purpose other than for resale, except resale as a casual sale, in the form of tangible personal property ~~and any rental of living quarters in any hotel, rooming house, tourist or trailer camp.~~

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5 of chapter 350 of the public laws of 1959 and as amended, which relates to the definition of "rooming house," is repealed.

Sec. 5. R. S., c. 17, § 2, amended. The 20th and 21st paragraphs of section 2 of chapter 17 of the Revised Statutes, as enacted by section 6 of chapter 350 of the public laws of 1959 and as amended, which relates to the definition of "tourist camp" and "trailer camp," are repealed.

Sec. 6. 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 227 of the public laws of 1961, 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 ~~and upon the rental charged for living quarters in hotels, rooming houses, tourist or trailer camps, measured by the sale price~~ except as in this chapter provided.'

Sec. 7. R. S., c. 17, § 6, sub-§ V, repealed. Subsection V of section 6 of chapter 17 of the Revised Statutes, as enacted by section 8 of chapter 350 of the public laws of 1959, is repealed.

Sec. 8. R. S., c. 17, § 10, sub-§§ XVI-A to XVI-C, XVI-E, repealed. Subsections XVI-A to XVI-C, as enacted by section 9 of chapter 350 of the public laws of 1959 and subsection XVI-E, as enacted by section 9 of chapter 350 of the public laws of 1959 and as amended by section 9 of chapter 227 of the public laws of 1961, all of section 10 of chapter 17 of the Revised Statutes, are repealed.

Sec. 9. R. S., c. 17, § 15, amended. The first sentence of section 15 of chapter 17 of the Revised Statutes, as amended, 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, at the time the rental is payable.~~

STATEMENT OF FACTS

It is estimated that the loss of revenue for a full calendar year will be approximately \$500,000.