

MAINE STATE LEGISLATURE

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ONE HUNDRED AND FIFTH LEGISLATURE

Legislative Document

No. 216

H. P. 162

House of Representatives, January 19, 1971

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

BERTHA W. JOHNSON, Clerk

Presented by Mr. Collins of Caribou.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-ONE

AN ACT Relating to Voluntary Sales Tax Registrants.

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

R. S., T. 36, § 1756, amended. The 2nd sentence of section 1756 of Title 36 of the Revised Statutes is amended to read as follows:

Upon registration, he shall have the rights and duties of a person required to be registered and shall be subject to the same penalties, **except that his liability may be limited to tax actually collected.**

STATEMENT OF FACT

The sales tax law permits voluntary registration of out-of-state vendors who are not required by law to register and collect tax from Maine customers, but who wish or are willing to do so for the convenience of their customers. However, such vendors are understandably reluctant to so register if they are to be held accountable for tax whether or not they recover it from their customers. Since they are volunteers, the amendment would permit relieving such registrants of liability if tax was not, in fact, collected by them from their customers. This would encourage such registration and would be advantageous both to the State and to customers of such vendors.