

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SIXTH LEGISLATURE

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Legislative Document

No. 682

H. P. 517

House of Representatives, February 7, 1973

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

E. LOUISE LINCOLN, Clerk

Presented by Mr. Bither of Houlton.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-THREE

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**AN ACT to Provide Retailer Reimbursement for Sales Tax Collection.**

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

**R. S., T. 36, § 1951, amended.** Section 1951 of Title 36 of the Revised Statutes, as amended by section 2 of chapter 196 of the public laws of 1965, is further amended by inserting after the first sentence the following:

**Each retailer so filing and upon timely payment of the tax money may deduct as payment for the services of collecting the sales tax and reporting information required by the State Tax Assessor a sum amounting to \$1 for every \$100 of sales tax collected during the preceding calendar month.**

FISCAL NOTE

This bill is estimated to be a loss of revenue to the State in the amount of \$1,000,000 annually.

STATEMENT OF FACT

The purpose of this bill is to provide the retailers reasonable compensation for their time, effort and expense in collecting and reporting the sales tax.