

# MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

**Legislative Document**

**No. 594**

H. P. 478

House of Representatives, February 15, 1979

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

EDWIN H. PERT, Clerk

Presented by Mr. Dexter of Kingfield.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-NINE

**AN ACT to Provide for Quarterly Collection of the Sales Tax from Retailers  
having Annual Sales of \$50,000 or Less.**

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

**36 MRSA § 1951**, as last amended by PL 1977, c. 679, § 6-A, is repealed and the following enacted in its place:

**§ 1951. Collection of tax; report to State Tax Assessor**

1. **Retailer with annual sales greater than \$50,000.** Every retailer having taxable sales of greater than \$50,000 during the previous calendar year shall file with the State Tax Assessor, on or before the 15th day of each month, a report made under the pains and penalties of perjury on such form as the State Tax Assessor may prescribe, which shall disclose the total sale price of all sales made during the preceding calendar month, and such other information as the State Tax Assessor shall require. The State Tax Assessor may permit the filing of returns other than monthly.

2. **Retailers with annual sales of less than \$50,000.** Every retailer having taxable sales of \$50,000 or less during the previous calendar year shall file with the State Tax Assessor, on or before the 15th day of April, July, October and January, a report made under the pains and penalties of perjury on such form as the State Tax Assessor may prescribe, which shall disclose the total sale price of all sales

made during the 3 consecutive months immediately preceding the month of reporting, and such other information as the State Tax Assessor shall require. The State Tax Assessor may permit the filing of returns other than quarterly.

3. **Other provisions.** The following provisions shall apply to reports made under subsections 1 and 2. The State Tax Assessor, by regulation, may waive reporting nontaxable sales. Upon application of a retailer, the State Tax Assessor shall issue a classified permit establishing the percentage of exempt sales. Such classified permit may be amended or revoked as to its classification whenever the State Tax Assessor shall determine that the percentage of exempt sales is inaccurate. The State Tax Assessor may for good cause extend for not more than 30 days the time for making returns required under chapters 211 to 225. Every person subject to the use tax shall file similar reports, at similar dates, and shall pay the tax or furnish a receipt for the same from a registered retailer.

#### STATEMENT OF FACT

This bill permits retailers with annual taxable sales of \$50,000 or less to make sales tax reports and payovers to the State Tax Assessor quarterly, rather than monthly. The small businessman finds monthly reporting quite a chore and the State doesn't need the cash flow which the monthly payover by the small businessman provides.

This bill relieves hardworking citizens of an unnecessary chore, while not greatly inconveniencing the State.