

MAINE STATE LEGISLATURE

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FIRST REGULAR SESSION

ONE HUNDRED AND NINTH LEGISLATURE

Legislative Document

No. 696

S. P. 247

In Senate, February 22, 1979

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

Presented by Senator Silverman of Washington.

MAY M. ROSS, Secretary of the Senate

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-NINE

AN ACT to Allow Merchants to Retain a Percentage of Sales Tax Revenues.

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

36 MRSA § 1952-B, is enacted to read:

§ 1952-B Retention of collection costs

A retailer shall retain from the taxes imposed by chapters 211 to 225 and due to the State Tax Assessor 1% of the first \$1,000 each month as compensation for the costs of collection; provided that the amount due is not delinquent at the time of payment. The State Tax Assessor shall provide a stamped self-addressed envelope for transmittal of reports and payments.

STATEMENT OF FACT

This bill allows retailers to retain up to \$10 per month to compensate them for their costs of collecting, accounting for and transmitting the sales tax to the State Tax Assessor. It also provides self-addressed stamped envelopes to retailers.

Enactment of this bill would result in an estimated loss of General Fund Revenue as follows.

Fiscal Year	1979-80	1980-81
	\$450,000	\$700,000