

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

1 FIRST REGULAR SESSION
2

3 ONE HUNDRED AND ELEVENTH LEGISLATURE
4

5 Legislative Document

No. 948

6
7 H.P. 739

House of Representatives, March 1, 1983

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

10 EDWIN H. PERT, Clerk

11 Presented by Representative Gwadosky of Fairfield.

12 STATE OF MAINE
13

14 IN THE YEAR OF OUR LORD
15 NINETEEN HUNDRED AND EIGHTY-THREE
16

17 AN ACT Concerning Sales Tax on the
18 Rental of Camps and Cottages.
19

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

22 36 MRSA §1752, sub-§10, as amended by PL 1977,
23 c. 198, §2, is repealed and the following enacted in
24 its place:

25 10. Retailer. "Retailer" means every person
26 engaged in the business of making sales at retail,
27 renting automobiles on a short-term basis, furnishing
28 telephone or telegraph service, or any person who
29 rents any living quarters in any hotel, rooming
30 house, tourist or trailer camp and every person re-
31 quired to register by section 1754 or registered
32 under section 1756.

1 STATEMENT OF FACT

2 This bill amends the definition of retailer so
3 that the owner of a camp or cottage who rents it out
4 for part of the year to various persons is a
5 "retailer" for tax purposes, thus making his rental
6 income subject to sales tax. Under current law,
7 these rentals are exempt because the camp owner is
8 not considered to be "engaged in the business" of
9 renting living quarters. The practice of camp owners
10 renting their camps for a few weeks a year on a re-
11 curring basis is very prevalent in this State. By
12 making these rentals subject to sales tax the State
13 will financially benefit from this invisible indus-
14 try.

15 1612021883