MAINE STATE LEGISLATURE

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1	L.D. 2300
2	(Filing No. S- 344)
3 4 5 6	STATE OF MAINE SENATE 113TH LEGISLATURE SECOND REGULAR SESSION
7 8 9	COMMITTEE AMENDMENT "A" to S.P. 888, L.D. 2300, Bill, "AN ACT to Capture Sales Tax Revenues on Manufactured Housing Purchased Outside the State."
10 11 12 13	Amend the bill in section 1 in subsection 3 by striking out all of the first paragraph (page 2, lines 1 to 11 in L.D.) and inserting in its place the following:
14 15 16 17 18 19 20 21 22 23 24 25 26 27 28	'3. Certification of payment of sales tax. No municipality may allow the construction or location of any form of new manufactured housing, as defined in subsection 1, within the municipality by any person other than a dealer licensed by the State with a sales tax certificate, without a valid bill of sale indicating the name, address, dealer registration number and sales tax certificate number of the firm, corporation or person who sold or provided the manufactured housing to the buyer siting this housing in the municipality. If no such valid bill of sale is presented, the applicant for a building permit must present evidence of certification of payment of the sales tax in accordance with Title 36, section 1760, subsection 40, and section 1952-B.'
29 30 31 32	Further amend the bill in section 3 in paragraph C by striking out all of the first paragraph (page 3, lines 24 to 34 in L.D.) and inserting in its place the following:

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COMMITTEE AMENDMENT "A" to S.P. 888, L.D. 2300

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'C. Requiring persons, firms, corporations or any
               other organizations other than a dealer licensed by the State with a sales tax certificate issued by the State Tax Assessor which intend to
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              construct or site new manufactured housing, as defined in section 4965, subsection 1, in the plantation without a valid bill of sale indicating
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              the name, address, dealer registration number and
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              sales tax certificate number of the firm,
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              corporation or person who sold or provided the manufactured housing to the buyer siting this housing in the plantation. Any person without such valid bill of sale must produce certification
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               of payment of the sales tax in accordance with
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               Title 36, section 1760, subsection 40, and section
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               1952-B.
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Further amend the bill in section 4 in that part designated "§1952-B." in the last line (page 4, line 15 in L.D.) by inserting after the underlined word and figure "subsection 3" the following: 'or Title 30, section 5622, subsection 1, paragraph C'

Further amend the bill in section 4 in that part designated "§1952-B." by inserting at the end the following:

'A valid bill of sale from a dealer showing that the tax has been collected in full shall serve to certify that the tax imposed by chapters 211 to 225 has been paid, pursuant to Title 30, section 4965, subsection 3, or Title 30, section 5622, subsection 1, paragraph C, in lieu of a tax receipt provided by the State Tax Assessor.'

Further amend the bill by inserting at the end before the statement of fact the following:

34 'FISCAL NOTE

This bill would result in the following revenue quins.

37 General Fund \$15,817 38 Local Government Fund \$ 850'

1 STATEMENT OF FACT

2 purpose of this amendment is to allow manufactured housing dealers who are licensed by the 3 State and who have obtained a sales tax certificate 4 5 from the State Tax Assessor to construct and locate a 6 manufactured house on a lot of land without providing 7 prior proof of sales tax payment to the local building 8 inspector. The reason for this is that many state 9 licensed dealers who have a sales tax certificate and 10 collect a sales tax place the manufactured housing on 11 the lot before there is a sale. If the manufactured housing is sold by a licensed state dealer with a 12 sales tax certificate, the State Tax Assessor's office 1.3 14 has all of its present powers to enforce collection of 15 the sales tax. In these situations, there is no need 16 to make more complex the issuance of building 17 permits. In addition, the bill is clarified to make 18 clear that it only applies to new manufactured housing 19 there is no sales tax on the sale οf manufactured housing. 20

The amendment also allows the person who buys manufactured housing and makes an application for a building permit to be able to get the building permit by producing a bill of sale demonstrating that sales tax has been paid to the seller. In order for the bill of sale to be valid, it must contain the dealer's name, address, dealer registration number and state sales tax certificate number. If the buyer does not buy from a dealer with the registrations, the buyer will have to obtain certification from the State Tax Assessor that the sales tax has been paid before a building permit may be issued.

33 The amendment also adds a fiscal note.

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Reported by Senator Dow for the Committee on Taxation. Reproduced and Distributed Pursuant to Senate Rule 12. (3/18/88)

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