

# MAINE STATE LEGISLATURE

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L.D. 2300  
(Filing No. S- 344)

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STATE OF MAINE  
SENATE  
113TH LEGISLATURE  
SECOND REGULAR SESSION

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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."

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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:

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'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.'

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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:



1 STATEMENT OF FACT

2 The purpose of this amendment is to allow  
3 manufactured housing dealers who are licensed by the  
4 State and who have obtained a sales tax certificate  
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  
12 housing is sold by a licensed state dealer with a  
13 sales tax certificate, the State Tax Assessor's office  
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 as there is no sales tax on the sale of used  
20 manufactured housing.

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

33 The amendment also adds a fiscal note.

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