

MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 1383

H.P. 994

House of Representatives, April 27, 1989

Reference to the Committee on Taxation suggested and ordered printed.

Ed Pert

EDWIN H. PERT, Clerk

Presented by Representative COLES of Harpswell.

Cosponsored by Representative DORE of Auburn, Representative SWAZEY of Bucksport and Representative NADEAU of Saco.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND EIGHTY-NINE

An Act Concerning the Payment of the Sales and Use Tax.



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

3 36 MRSA §1951, as amended by PL 1977, c. 679, §6-A, is
5 further amended to read:

7 **§1951. Collection of tax; report to Tax Assessor**

9 Every retailer shall file with the Tax Assessor, on or
11 before the 15th day of each month, a report made under the pains
13 and penalties of perjury on such form as the Tax Assessor may
15 prescribe, which shall disclose the total sale price of all sales
17 made during the preceding calendar month, and such any other
19 information as the Tax Assessor shall require. The Tax Assessor
21 may permit the filing of returns other than monthly. The Tax
23 Assessor, by regulation, may waive reporting nontaxable sales.
25 Upon application of a retailer, the Tax Assessor shall issue a
27 classified permit establishing the percentage of exempt sales.
 Such The classified permit may be amended or revoked as to its
 classification whenever the Tax Assessor shall determine that the
 percentage of exempt sales is inaccurate. The 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. Any person having an amount of use
 tax due of less than \$100 may file any reports due on a quarterly
 basis.

29 **STATEMENT OF FACT**

31 This bill allows any purchaser to file quarterly reports if
33 the use tax due is less than \$100.