

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)



114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 1544

H.P. 1111

House of Representatives, May 8, 1989

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

Presented by Representative HOGLUND of Portland.

Cosponsored by Representative NADEAU of Saco, Representative RAND of Portland and Representative DORE of Auburn.

STATE OF MAINE

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

An Act Concerning an Occupancy Fee.



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

3 36 MRSA c. 373 is enacted to read:

5 CHAPTER 373

7 HOTEL OCCUPANCY FEE

9 §2871. Hotel occupancy fee

11 Notwithstanding any other provision of law to the contrary,
13 any municipality having a population in excess of 25,000 people
15 is authorized to impose and collect a fee on the occupancy of
17 hotel rooms within its boundaries. For purposes of this chapter,
19 a "hotel" means an establishment that holds itself out by any
21 means, including, but not limited to, advertising, license,
registration with any innkeepers' group, convention listing
association, travel publication or similar association or with
any governmental agency, as being available to provide lodging or
facility space for persons seeking temporary accommodation, that
is licensed or required to be licensed under state law.

23 §2872. Fee amount

25 The fee shall be 25¢ per day or up to \$1 per week of stay
27 and shall be assessed each time the occupancy of the room changes.

29 §2873. Administration; municipal officers

31 The fee may be collected and administered by the fiscal
33 officers or officials of the municipality by any means and in any
35 manner as other fees or taxes which are now collected or
administered by the officers or officials in accordance with the
charter or administrative code of any municipality or as
otherwise may be provided for by law.

37 §2874. Collection; owner responsible

39 Local laws may provide that the occupant pay any fee imposed
41 by the municipality to the owner of the hotel room or other
43 person entitled to be paid for the hotel room and that the owner
45 is liable for the collection and the payment of the fee. The
47 owner may collect the fee from the person or persons occupying
49 the hotel room as if the fee were part of the rent or charge for
51 the room and payable at the same time as the rent or charge,
provided that the fiscal officers or officials of the
municipality are made parties to any action or proceeding brought
by the owner to collect the fee. Local laws may also provide for
the filing of returns and the payment of any fee by the owner on
a monthly basis or on the basis of any longer or shorter period
of time.

1
3
5
7
9
11
13
15
17
19
21
23
25
27
29
31
33
35
37
39
41
43
45
47

§2875. Review

Any final determination by a municipality to impose a fee shall be reviewable by a court of law if a proceeding challenging the determination is commenced within 30 days after notice of the final determination is published in accordance with procedures in effect in the municipality for publishing the effective date of municipal ordinances.

§2876. Refund

Where any fee imposed has been erroneously, illegally or unconstitutionally collected and application for a refund has been made to proper fiscal officers or officials, and the officers or officials shall have made a determination denying a refund, the determination shall be reviewable by a court of law if a proceeding challenging the determination is instituted within 30 days after the officials have given the party seeking the refund notice of the determination denying the requested refund, provided that a final determination of fee due was not previously made and that an undertaking is filed with the proper fiscal officers or officials in an amount and with such surety as the court in which the proceeding is to be commenced shall approve to the effect that if the proceeding is dismissed or if the fee is confirmed, the party commencing the action will pay all expenses and costs that may accrue in the prosecution of the proceeding, including, but not limited to, the reasonable attorney's fees of the prevailing party or parties.

2877. Returns

Except in the case of a willfully false or fraudulent return with intent to evade the fee, no assessment of additional fee shall be made after the expiration of more than 3 years from the date of the filing of the return, provided that, when no return has been filed as provided by law, the fee may be assessed at any time.

§2878. Revenues; paid to treasurer

Revenues resulting from the imposition of the fee authorized by this chapter shall be paid to the treasury of the municipality imposing the fee and shall be credited to and deposited in the general fund of the municipality. Once each year, the appropriate fiscal officers or officials of a municipality imposing a fee authorized by this chapter shall report to the Bureau of Taxation the amount of revenue received during the previous 12 months from such fees.

