

# MAINE STATE LEGISLATURE

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# 115th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1991

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Legislative Document

No. 319

H.P. 228

House of Representatives, February 5, 1991

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 PENDLETON of Scarborough.

Cosponsored by Representative DiPIETRO of South Portland, Representative RICHARDSON of Portland and Senator SUMMERS of Cumberland.

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STATE OF MAINE

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IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND NINETY-ONE

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**An Act to Require Registration of Temporary Renters of Retail Space.**

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

2  
36 MRSA §1754-A is enacted to read:

4  
§1754-A. Registration of temporary renters of retail space

6  
7 A person who maintains a place of business in which more  
8 than 4 persons rent or lease space for less than a 12-month  
9 period for the purpose of retail sales shall provide the State  
10 Tax Assessor by the 15th of each month the names, addresses and  
11 the tax registration certificate numbers of those persons who  
12 have rented space during the previous month.

14  
15  
16 STATEMENT OF FACT

18 All sellers of retail personal property, including persons  
19 who sell merchandise at a flea market, are required to register  
20 with the State Tax Assessor, display a state registration  
21 certificate and charge a sales tax. In addition, unless they  
22 operate for the entire year or conduct sales from their home,  
23 persons who sell merchandise at a flea market are also required  
24 to register with the Department of Professional and Financial  
25 Regulation as a transient seller.

26  
27 This bill seeks to assist the State Tax Assessor in  
28 enforcing the registration and sales tax provisions of the law by  
29 requiring those who operate flea markets and similar activities  
30 to provide the State Tax Assessor with a list of those persons  
31 renting space in their market.  
32