

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
115TH LEGISLATURE  
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 593, L.D. 844, Bill, "An Act Concerning Taxation of Time-share Condominiums"

Amend the bill in section 1 by striking out all of subsection 4 and inserting in its place the following:

'4. Collection and receipt of money for taxes; tax bills. The managing entity may collect and receive money from time-share estate owners for the purpose of paying taxes assessed on time-share estates.

If required by an ordinance enacted by the municipal officers, the managing entity shall collect and receive money from time-share estate owners for the purpose of paying taxes assessed on time-share estates. The ordinance must also require that the municipality send the managing entity a tax bill and information necessary to identify the assessed value of each time-share unit. Nothing in this subsection prevents a municipality from sending separate tax bills to each time-share owner.

Any managing entity that collects taxes shall maintain an escrow account and pay the taxes as provided in subsection 5.'

Further amend the bill by striking out all of section 3.

STATEMENT OF FACT

This amendment changes the original bill by giving authority to the municipal officers to require the managing entity of a time-share condominium to collect property taxes.

Reported by the Committee on Taxation.  
Reproduced and distributed under the direction of the Clerk of the House.  
4/26/91 (Filing No. H-189)