

# MAINE STATE LEGISLATURE

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# 115th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1991

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Legislative Document

No. 1023

H.P. 719

House of Representatives, March 12, 1991

Received by the Clerk of the House on March 8 1991. Referred to the Committee on Taxation and 1400 ordered printed pursuant to Joint Rule 14.

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

EDWIN H. PERT, Clerk

Presented by Representative RICHARDSON of Portland.

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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 Assess Taxes on Motel and Hotel Occupancy and Restaurants  
and Bars.**

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

4 36 MRSA §1815 is enacted to read:

6 §1815. Special sales tax

8 1. Special sales tax imposed. In addition to any tax assessed and imposed by this Part, the retailer shall collect the following special sales tax:

10 A. Five percent on the value of rental of living quarters in any hotel, rooming house, tourist or trailer camp;

12 B. Three percent on the value of liquor sold in licensed establishments as defined in Title 28-A, section 2, subsection 15 in accordance with Title 28-A, chapter 43; and

14 C. Three percent on the value of food products subject to tax in accordance with section 1760, subsection 3.

16 2. Administration. Collection, administration and enforcement of this special sales tax must be in the same manner as the tax imposed in chapters 213 and 215, except that all special sales taxes collected must be segregated by the State Tax Assessor. Each month, 1/2 of the special sales taxes collected accrues to the General Fund. The remainder must be transmitted to the Treasurer of State for distribution to school administrative units. The Treasurer of State in conjunction with the Commissioner of Education, shall provide each school administrative unit with funds in the same ratio as that unit's student population is to the total statewide student population.

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34 STATEMENT OF FACT

36 The bill imposes a special sales tax in addition to other sales tax. The tax is 5% on hotels and similar living quarters and 3% on liquor sold in bars and food sold in restaurants.