

MAINE STATE LEGISLATURE

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115th MAINE LEGISLATURE

FIRST REGULAR SESSION-1991

Legislative Document

No. 1276

H.P. 885

House of Representatives, March 25, 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 CATHCART of Orono.

Cosponsored by Representative DORE of Auburn, Senator BOST of Penobscot and Representative ST. ONGE of Greene.

STATE OF MAINE

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

An Act to Assist Municipalities by Amending the Sales Tax Form.



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

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4 **Sec. 1. 36 MRSA §1754, 2nd ¶**, as amended by PL 1977, c. 694,
§700, is further amended to read:

6 Forms for application for registration certificates and
7 registration certificates shall must be prescribed and furnished
8 free by the State Tax Assessor. ~~For each place of business the~~
9 ~~Tax Assessor shall issue a registration certificate which shall~~
10 ~~be conspicuously displayed at such place. No certificate shall be~~
11 ~~assignable, but it may be used by the legal representative of a~~
12 ~~registrant--deceased,--incompetent,--bankrupt--or--insolvent,--A~~
13 ~~registration certificate shall not be deemed to be a "license"~~
14 ~~within the meaning of that term in the Maine Administrative~~
15 ~~Procedure Act.~~ Each application form must contain a designated
16 area for the signature of the town clerk from the municipality in
17 which the business is to be located. Application forms that do
18 not contain the signature of the clerk are considered incomplete
and may not be processed.

20 **Sec. 2. 36 MRSA §1754**, as amended by PL 1989, c. 880, Pt. H,
22 is further amended by adding before the last paragraph a new
paragraph to read:

24 For each place of business the State Tax Assessor shall
25 issue a registration certificate, which must be conspicuously
26 displayed at the place of business. A registration certificate
27 is not assignable, but it may be used by the legal representative
28 of a deceased, incompetent, bankrupt or insolvent registrant. A
29 registration certificate is not deemed a license within the
30 meaning of that term in the Maine Administrative Procedure Act.

32 **Sec. 3. 36 MRSA §1754, last ¶**, as amended by PL 1977, c. 694,
34 §701, is further amended to read:

36 In the case of a mobile vendor who has no fixed place of
37 business and sells from one or more vehicles, each such vehicle
38 ~~shall--constitute~~ constitutes a "place of business" for the
39 purpose of this section. In the case of a mobile vendor who has
40 no fixed place of business and does not sell from a vehicle, the
41 application for ~~seller's~~ a registration certificate shall must
42 nevertheless set forth a place to which any notice or other
43 communication authorized by chapters 211 to 225 may be sent and
44 must contain the signature of the town clerk from the
45 municipality in which the mobile vendor resides. If the mobile
46 vendor is not a resident of the State, the signature of the
47 county clerk from the county where most of the mobile vendor's
48 business transactions are expected to occur may be substituted
for the signature of the town clerk on the application.

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STATEMENT OF FACT

This bill requires that the town clerk's signature appear on any business registration application. In the case of a vendor with no fixed business site, the required signature is that of the town clerk in the municipality in which the vendor resides or, for a nonresident, the signature of the county clerk of the county where most of the vendor's business transactions occur may be substituted.