

# MAINE STATE LEGISLATURE

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

HOUSE AMENDMENT "H" to COMMITTEE AMENDMENT "A" to H.P. 1547, L.D. 2185, Bill, "An Act to Make Supplemental Appropriations and Allocations for the Expenditures of State Government for the Fiscal Years ending June 30, 1992 and June 30, 1993 and to Change Certain Provisions of the Laws"

Amend the amendment by inserting at the end before the fiscal note the following:

PART XX

Sec. XX-1. 36 MRSA §1752, sub-§3-C is enacted to read:

3-C. Flea market. "Flea market" means one location at which the owner of retail sales space rents or leases space to more than 4 persons for less than a 12-month period for the purpose of offering goods for sale.

Sec. XX-2. 36 MRSA §1752, sub-§14, ¶B, as amended by PL 1989, c. 871, §6, is further amended to read:

B. "Sale price" does not include:

- (1) Discounts allowed and taken on sales;
- (2) Allowances in cash or by credit made upon the return of merchandise or with respect to fabrication services pursuant to warranty or extended warranty;
- (3) The price of property returned or fabrication services rejected by customers, when the full price is refunded either in cash or by credit;

2 (4) The price received for labor or services used in  
installing or applying or repairing the property sold  
or fabricated, if separately charged or stated;

4  
6 (5) Any amount charged or collected, in lieu of a  
gratuity or tip, as a specifically stated service  
charge, when that amount is to be disbursed by a hotel,  
8 motel, restaurant or other eating establishment to its  
employees as wages;

10  
12 (6) The amount of any tax imposed by the United States  
on or with respect to retail sales, whether imposed  
14 upon the retailer or the consumer, except any  
manufacturers', importers', alcohol or tobacco excise  
tax;

16  
18 (7) The cost of transportation from the retailer's  
place of business or other point from which shipment is  
20 made directly to the purchaser, provided that those  
charges are separately stated and the transportation  
22 occurs by means of common carrier, contract carrier or  
the United States mail;

24 (8) The fee imposed by Title 10, section 1169,  
subsection 11;

26  
28 (9) The fee imposed by section 4832, subsection 1; or

30 (10) The lead-acid battery deposit imposed by Title  
38, section 1604, ~~subsection---2-B~~ subsection 2,  
paragraph B.

32  
34 **Sec. XX-3. 36 MRSA §1752, sub-§17-A, ¶F,** as amended by PL  
1989, c.533, §§2 and 14, is further amended to read:

36 F. Custom computer programming, including, but not limited  
to, modification of a standard program; and

38  
40 **Sec. XX-4. 36 MRSA §1752, sub-§17-A, ¶G,** as enacted by PL  
1989, c. 533, §§3 and 14, is amended to read:

42 G. Rental of video tapes and video equipment; and

44 **Sec. XX-5. 36 MRSA §1752, sub-§17-A, ¶H** is enacted to read:

46 H. Extended warranty service.

48 **Sec. XX-6. 36 MRSA §1754-A** is enacted to read:

50 §1754-A. Registration of owners of space temporarily rented as  
retail space

2        A person who rents or leases property and has more than 4  
4        persons renting or leasing space at one location for less than a  
6        12-month period for the purpose of retail sales shall register  
8        with the State Tax Assessor. The form for application for  
10       registration and the registration certificates must be prescribed  
12       and furnished free by the State Tax Assessor. For each location  
14       where more than 4 persons rent or lease space for less than 12  
16       months from the same person, the State Tax Assessor shall issue a  
18       registration certificate, which must be conspicuously displayed  
         at that location. The person shall provide the State Tax  
         Assessor by the 15th of each month following any month in which  
         rental or lease activity has occurred the names, addresses and  
         tax registration certificate numbers of those persons who have  
         rented space during the previous month. Informational returns  
         must be prescribed and furnished free by the State Tax Assessor.  
         Returns required under this section must be treated as returns  
         filed under this Title and are subject to section 187.

20       **Sec. XX-7. 36 MRSA §2113,** as amended by PL 1977, c. 696,  
22       §277, is further amended by adding at the end a new paragraph to  
         read:

24       For purposes of this section, a person required to register  
26       under section 1754-A who engages in any business for which  
28       registration is required under section 1754-A without being the  
30       holder of a currently valid registration certificate commits a  
         separate offense for each calendar month or part of a month  
         during which that person engages in that business.

32       **Sec. XX-8. Appropriation.** The following funds are  
34       appropriated from the General Fund to carry out the purposes of  
         this Part.

1992-93

36       **ADMINISTRATIVE AND FINANCIAL**  
38       **SERVICES, DEPARTMENT OF**

40       **Bureau of Taxation**

42	Positions - Legislative Count	(1.0)
	Personal Services	\$29,838
44	All Other	5,536
	Capital Expenditures	7,793

46       Provides funds for one Tax Examiner position  
48       and associated administrative costs.

2 DEPARTMENT OF ADMINISTRATIVE  
AND FINANCIAL SERVICES  
TOTAL

43,167

4 HUMAN SERVICES, DEPARTMENT OF

6 Bureau of Health

8 Positions - Legislative Count (1.0)  
10 Personal Services 39,985  
12 Capital Expenditures 69,100

14 Provides funds for one Chemist II position  
and for drug testing equipment to provide  
better regulation of harness racing in Maine.

16 DEPARTMENT OF HUMAN SERVICES  
18 TOTAL

\$109,085

20 SECTION XX-8  
TOTAL APPROPRIATIONS

\$152,252'

22 Further amend the amendment by relettering the Parts to read  
24 consecutively.

26 FISCAL NOTE

28 This amendment will increase total General Fund revenue in  
30 the bill by \$289,181 in fiscal year 1992-93.

32 STATEMENT OF FACT

34 This amendment inserts provisions governing sales tax  
36 collections on items sold at flea markets, clarifies that  
extended service contracts are not exempt from sales tax and adds  
38 funds for a Chemist II position and associated costs to analyze  
samples related to harness racing activities.  
40

Filed by Rep. Tardy of Palymra  
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