

MAINE STATE LEGISLATURE

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

COMMITTEE AMENDMENT "A" to H.P. 1651, L.D. 2314, Bill, "An Act to Impose a Sales Tax on All Items Sold at Flea Markets Except Those Sold by Nonprofit Organizations"

Amend the bill by striking out all of section 1 (page 1, lines 3 to 25 in L.D.)

Further amend the bill by striking out all of the first section 3 (page 1, lines 34 to 52 and page 2, lines 1 to 16 in L.D.) and inserting in its place the following:

'Sec. 3. 36 MRSA §1754-A is enacted to read:

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

A person who rents or leases property and has more than 4 persons renting or leasing space at one location for less than a 12-month period for the purpose of retail sales shall register with the State Tax Assessor. The form for application for registration and the registration certificates must be prescribed and furnished free by the State Tax Assessor. For each location where more than 4 persons rent or lease space for less than 12 months from the same person, the State Tax Assessor shall issue a 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.'

COMMITTEE AMENDMENT

2 Further amend the bill in the 2nd section 3 in the first
paragraph in the 2nd line (page 2, line 22 in L.D.) by striking
4 out the following: "or 1754-B" and in the 3rd line (page 2, line
23 in L.D.) by striking out the following: "or 1754-B"

6
8 Further amend the bill by inserting at the end before the
statement of fact the following:

10 'Sec. 5. Appropriation. The following funds are appropriated
from the General Fund to carry out the purposes of this Act.

12 1992-93

14 ADMINISTRATIVE AND FINANCIAL
16 SERVICES, DEPARTMENT OF

18 Bureau of Taxation

20	Positions	(1.0)
	Personal Services	\$29,838
22	All Other	5,536
	Capital Expenditures	7,793

24 Provides funds for one Tax Examiner position
26 and associated administrative costs.

28 DEPARTMENT OF ADMINISTRATIVE
30 AND FINANCIAL SERVICES
TOTAL

\$43,167

32 FISCAL NOTE

34 1992-93

36 APPROPRIATIONS/ALLOCATIONS

38	General Fund	\$43,167
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42 REVENUES

44	General Fund	\$141,433
46	Other Funds	6,947

48 The additional enforcement capability established by this
bill will increase General Fund revenue by \$141,433 in fiscal

COMMITTEE AMENDMENT "A" to H.P. 1651, L.D. 2314

2 year 1992-93. The corresponding increase to the state-municipal
revenue sharing will be \$6,947.

4 The Bureau of Taxation will require an additional General
6 Fund appropriation of \$43,167 in fiscal year 1992-93 to
administer the new registration program.

8 Further amend the bill by renumbering the sections to read
consecutively.

10
12 **STATEMENT OF FACT**

14 This amendment combines the registration process for lessors
and lessees of space temporarily rented as retail space and adds
16 an appropriation section and a fiscal note to the bill.

Reported by the Committee on Taxation
Reproduced and distributed under the direction of the Clerk of the
House
3/17/92 (Filing No. H-1137)

COMMITTEE AMENDMENT