

MAINE STATE LEGISLATURE

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116th MAINE LEGISLATURE

FIRST REGULAR SESSION-1993

Legislative Document

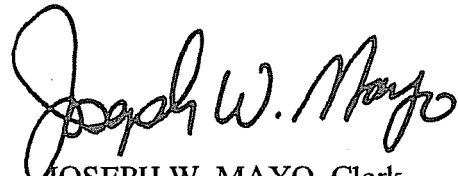
No. 893

H.P. 655

House of Representatives, March 15, 1993

An Act to Collect State Sales Tax.

Reference to the Committee on Taxation suggested and ordered printed.


JOSEPH W. MAYO, Clerk

Presented by Representative MICHAEL of Auburn.
Cosponsored by Representatives: CAMPBELL of Holden, FITZPATRICK of Durham, JOSEPH of Waterville, KUTASI of Bridgton, PENDLETON of Scarborough, SPEAR of Nobleboro, TUFTS of Stockton Springs.

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

4 Sec. 1. 36 MRSA §1754-B is enacted to read:

6 **§1754-B. Registration required**

8 A person may not rent or lease space at any flea market or
10 other location to any retailer unless that retailer has a valid
12 tax registration certificate number issued by the State Tax
14 Assessor. For the purpose of this section, "retailer" means any
16 person engaged in casual or retail sales for more than 5 days in
18 any one year either within or outside the State.

20 **STATEMENT OF FACT**

This bill requires all retailers that sell for more than 5 days to have a valid tax registration certificate number in order to sell at any flea market or other location.