

MAINE STATE LEGISLATURE

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117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

No. 203

S.P. 84

In Senate, January 24, 1995

An Act to Repeal Point-of-sale Fees for Future Disposal of Certain Items.

Reference to the Committee on Natural Resources suggested and ordered printed.

A handwritten signature in cursive script that reads "May M. Ross".

MAY M. ROSS
Secretary of the Senate

Presented by Senator HATHAWAY of York.
Cosponsored by Representative: JOYCE of Biddeford.

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

2
4 **Sec. 1. 32 MRSA §1866-A, sub-§2**, as amended by PL 1991, c. 819, §11, is further amended to read:

6 **2. Unclaimed deposits.** Except for initiators of deposit
8 under section 1863-A, subsection 1, each deposit initiator shall
10 pay to the Treasurer of State on or before the 20th day of March,
12 June, September and December an amount equal to 50% of the
14 unclaimed minimum deposits held by the deposit initiator. The
16 remaining unclaimed minimum deposits, any other unclaimed
18 deposits and any income earned on deposits become the property of
20 the distributor on the day payment is made to the Treasurer of
State. Deposit initiators under section 1863-A, subsection 1
shall retain all unclaimed deposits. Funds received by the
Treasurer of State under this subsection become the property of
the State and must be deposited in the ~~Maine--Solid--Waste
Management--Fund--established--in--Title--38,--section--2201~~ General
Fund.

22 **Sec. 2. 32 MRSA §1866-A, sub-§3**, as enacted by PL 1991, c. 591, Pt. R, §4 and affected by §18, is amended to read:

24 **3. Over-redemption of beverage container deposits.** When a
26 deposit initiator pays out more in refund values than it collects
28 in deposits during the course of a calendar year, the deposit
initiator may apply to the Treasurer of State for a reimbursement
30 from the ~~Maine--Solid--Waste--Management~~ General Fund equal to the
amount of over-redeemed minimum deposits. The Treasurer of State
shall reimburse documented claims of over-redeemed minimum
deposits.

32 **Sec. 3. 36 MRSA §177, sub-§1**, as amended by PL 1991, c. 546,
34 §1, is further amended to read:

36 **1. Generally.** All sales and use taxes collected by any
38 person pursuant to Part 3, all taxes collected by any person
under color of Part 3 ~~which~~ that have not been properly returned
40 or credited to the persons from whom they were collected, all
42 taxes collected by any person pursuant to chapter 451 or 459, ~~all~~
~~fees--collected--pursuant--to--chapter--719~~ and all taxes collected by
44 any person pursuant to chapter 827 constitute a special fund in
trust for the State Tax Assessor. The liability for the taxes or
46 fees and any interest or penalty on taxes or fees is enforceable
by assessment and collection, in the manner prescribed in this
Part, against the person and against any officer, director,
48 member, agent or employee of that person who, in that capacity,
is responsible for the control or management of the funds or
finances of that person or is responsible for the payment of that
50 person's taxes.

2 **Sec. 4. 36 MRSA §1752, sub-§14, ¶B**, as amended by PL 1989, c.
4 871, §6, is further amended to read:

6 B. "Sale price" does not include:

8 (1) Discounts allowed and taken on sales;

10 (2) Allowances in cash or by credit made upon the
12 return of merchandise or with respect to fabrication
14 services pursuant to warranty;

16 (3) The price of property returned or fabrication
18 services rejected by customers, when the full price is
20 refunded either in cash or by credit;

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

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

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

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

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

~~(9) --The fee imposed by section 4832, subsection 1, or~~

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

Sec. 5. 36 MRSA c. 719, as amended, is repealed.

