

# MAINE STATE LEGISLATURE

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# 118th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1997

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Legislative Document

No. 94

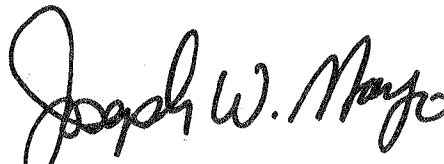
H.P. 69

House of Representatives, January 9, 1997

**An Act to Authorize a Local Option Tax on Lodging and Meals in  
Hancock County to Fund the Ellsworth Convention and Trade Show  
Center.**

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Reference to the Committee on Taxation suggested and ordered printed.

  
JOSEPH W. MAYO, Clerk

Presented by Representative POVICH of Ellsworth.

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

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Sec. 1. 36 MRSA §1815 is enacted to read:

**§1815. Local option sales tax**

**1. Tax imposed.** A tax is imposed on the value of certain tangible personal property and taxable services sold at retail in the County of Hancock. The rate of tax is 1% on the value of rental of living quarters in any hotel, rooming house, tourist or trailer camp and 1% on the value of prepared food. Value is measured by the sale price. The tax imposed by this section is in addition to the tax imposed in chapters 213 and 215 and is subject to any relevant restrictions, exemptions, assessment, collection and administrative provisions under chapters 211 to 225.

**2. Payment to the County of Hancock.** The State Tax Assessor shall return on a monthly basis to the Hancock County commissioners the amount of taxes received pursuant to this section, less the cost of collection and enforcement.

**3. Use of funds restricted.** Tax revenue received by the Hancock County commissioners, pursuant to this section, may only be used for the payment of principle and interest to holders of bonds issued for the construction of a convention and trade show facility in the County of Hancock.

**4. Repeal.** This section is repealed 10 years after its effective date.

**Sec. 2. Effective date.** This Act takes effect on the first day of the month following 120 days after adjournment of the First Regular Session of the 118th Legislature.

**SUMMARY**

This bill allows the County of Hancock to build a convention and trade show facility that will be funded by a local sales tax on meals and lodging sold in the County of Hancock. The tax may be enforced for 10 years only. A longer effective date than usual is provided to give the State Tax Assessor sufficient time to prepare for additional collection and administrative responsibilities.