

# MAINE STATE LEGISLATURE

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# 118th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1997

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Legislative Document

No. 437

H.P. 315

House of Representatives, January 23, 1997

**An Act to Amend the Laws Regarding When a Merchant Must Remit  
Sales Tax to the State.**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative SPEAR of Nobleboro.  
Cosponsored by Senator KILKELLY of Lincoln and  
Representatives: BUCK of Yarmouth, CIANCHETTE of South Portland, KNEELAND of  
Easton, Senator: PINGREE of Knox.

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

Sec. 1. 36 MRSA §1952, as amended by PL 1981, c. 364, §27, is further amended to read:

§1952. Payment of tax; interest

The taxes imposed by chapters 211 to 225 shall-be are due and payable at the time ~~of~~ the retailer receives payment for the sale; or, in the case of tax on rental for living quarters or rental of automobiles rented on a short-term basis, at the time the rental is payable. Upon such terms and conditions as the State Tax Assessor may prescribe, ~~he~~ the State Tax Assessor may permit a postponement of payment to a date not later than the date when the sales so taxed are required to be reported. For cause, the State Tax Assessor may abate all or any part of the taxes.

SUMMARY

This bill provides that sales taxes are payable to the State when the retailer receives payment for the sale rather than at the time of sale.