



118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document

No. 1148

H.P. 843

House of Representatives, February 20, 1997

An Act to Provide Sales Tax Relief for Low-income Citizens.

Reference to the Committee on Taxation suggested and ordered printed.

JOSEPH W. MAYO, Clerk

Presented by Representative BIGL of Bucksport. Cosponsored by Representatives: CAMERON of Rumford, TOBIN of Dexter.

Sec. 1. 36 MRSA §1811-B is enacted to read: §1811-B. Alternative sales tax rates 1. Rates. Notwithstanding any other provision of Part, residents of this State with less than \$36,000 in incor defined in section 6201 shall pay sales tax at the following rates: A. Single individuals and heads of households shall sales tax at a rate of 5%; B. Married couples with income less than \$36,000, but
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B. Married couples with income less than \$36,000, but
than \$24,999 shall pay sales tax at a rate of 4%; and
C. Married couples with income less than \$25,000 shall
sales tax at a rate of 2%.
2. Cards. The State Tax Assessor shall issue card
qualifying individuals and couples specifying the rate at
they are liable for sales tax. These cards must be presented
the time of sale in order to qualify for the reduced rat sales tax.
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SUMMARY
This bill provides significant sales tax relief

This bill provides significant sales tax relief to 32 low-income people of this State by letting them pay sales tax at reduced rates depending on marital status and amount of income.