

MAINE STATE LEGISLATURE

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118th MAINE LEGISLATURE

FIRST REGULAR SESSION-1997

Legislative Document

No. 1233

S.P. 374

In Senate, February 25, 1997

An Act to Eliminate the Lodging Tax for Seasonal Rentals for Campsites.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator BENNETT of Oxford.
Cosponsored by Representative KERR of Old Orchard Beach and
Senators: MICHAUD of Penobscot, MILLS of Somerset, Representatives: BUCK of
Yarmouth, CIANCHETTE of South Portland, GREEN of Monmouth, KNEELAND of Easton,
OTT of York, SPEAR of Nobleboro.

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

4 **Sec. 1. 36 MRSA §1760, sub-§20, ¶¶A and B,** as enacted by PL
1989, c. 588, Pt. E, are amended to read:

6 A. The person does not maintain a primary residence at some
8 other location; ~~or~~

10 B. The person is residing away from that person's primary
12 residence in connection with employment or education; or

12 **Sec. 2. 36 MRSA §1760, sub-§20, ¶C** is enacted to read:

14 C. The person to whom a site in a tourist or trailer camp
16 is being rented owns the camper trailer or tent being placed
on the site.

18 **Sec. 3. Application.** This Act applies to tax years beginning
20 on or after January 1, 1998.

22 **SUMMARY**

24 This bill exempts from the state sales, use and storage tax
26 camp sites rented to persons who rent the sites for more than 28
28 days and who own the camper trailers or tents being place on the
sites.