

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 96

H.P. 83

House of Representatives, January 11, 1999

**An Act to Create a Civil Violation for the Misuse of a Sales Tax
Registration Certificate Number.**

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 GAGNON of Waterville.
Cosponsored by Senator CAREY of Kennebec and
Representatives: COLWELL of Gardiner, DAVIDSON of Brunswick, LEMOINE of Old
Orchard Beach, POVICH of Ellsworth.

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

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

6 **§1815. Misuse of nontaxable or exempt status**

8 Any person who avoids paying sales tax by fraud,
10 misrepresentation or misuse of a sales tax registration
12 certificate, sales tax registration certificate number or exempt
14 status for purchases requiring the payment of sales tax commits a
16 civil violation for which a forfeiture not to exceed \$1000 may be
18 adjudged. The person is also liable for the amount of sales tax
not paid but due.

16 **SUMMARY**

18 This bill makes it a civil violation to misuse a sales tax registration certificate, sales tax registration certificate number or exempt status to avoid the proper payment of sales tax.