

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

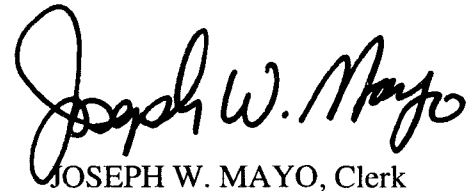
No. 1122

H.P. 799

House of Representatives, February 9, 1999

An Act to Return a Percentage of the Meals and Lodging Tax to the Municipality in Which Those Taxes were Levied.

Reference to the Committee on Taxation suggested and ordered printed.


JOSEPH W. MAYO, Clerk

Presented by Representative LEMOINE of Old Orchard Beach.
Cosponsored by Representatives: BULL of Freeport, MAYO of Bath, McGLOCKLIN of Embden, NORBERT of Portland, SULLIVAN of Biddeford, WHEELER of Eliot.

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

4 **Sec. 1. 30-A MRSA §5686 is enacted to read:**

6 **§5686. Revenue sharing of meals and lodging taxes**

8 **1. Definitions. As used in this section, unless the context otherwise indicates, the following terms have the following meanings.**

10 **A. "Meals and lodging taxes" means those taxes imposed pursuant to Title 36, section 1811:**

14 **(1) On the value of prepared food sold in establishments that are licensed for on-premise consumption of liquor pursuant to Title 28-A;**

18 **(2) On the value of prepared food sold in establishments that are not licensed for on-premise consumption of liquor;**

22 **(3) On the value of liquor sold in licensed establishments as defined in Title 28-A, section 2, subsection 15; and**

26 **(4) On the value of rental of living quarters in any hotel, rooming house or tourist or trailer camp.**

28 **2. Meals and Lodging Tax Relief Fund established. There is established the Meals and Lodging Tax Relief Fund for the purpose of returning a portion of the revenue generated by meals and lodging taxes to the municipalities where those taxes were collected.**

30 **3. Treasurer of State. An amount equal to 10% of the receipts from the meals and lodging taxes imposed under Title 36, section 1811 and credited to the General Fund must be transferred by the Treasurer of State to the Meals and Lodging Tax Relief Fund on the last day of each month beginning October 1, 1999. The Treasurer of State shall distribute the balance in the Meals and Lodging Tax Relief Fund on the 28th day of each month beginning November 1999 to municipalities based on the information provided by the State Tax Assessor.**

34 **4. State Tax Assessor. By the 25th day of each month, the State Tax Assessor shall provide to the Treasurer of State the amount of the meals and lodging taxes collected in each municipality and the amounts to be returned to each municipality.**

2 5. Plantations and unorganized territory. For purposes of
this section, plantations and the unorganized territory are
treated as if they were municipalities.

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6 6. Indian territory. For purposes of this section, the
Passamaquoddy Tribe and the Penobscot Nation Indian territories
are treated as if they were municipalities.

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SUMMARY

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This bill returns 10% of the sales taxes collected for meals
and lodging to the municipalities where those taxes were
collected.

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