

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 1249

H.P. 892

House of Representatives, February 16, 1999

An Act to Eliminate the Lodging Tax on Long-term Rentals.

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 COWGER of Hallowell.
Cosponsored by Senator KILKELLY of Lincoln and
Representatives: AHEARNE of Madawaska, CLARK of Millinocket, DUNLAP of Old Town,
GOODWIN of Pembroke, SNOWE-MELLO of Poland, Senator: BENNETT of Oxford.

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

4 **Sec. 1. 36 MRSA §1760, sub-§20**, as amended by PL 1991, c. 546,
§20, is further amended to read:

6 **20. Continuous residence; refunds and credits.** Rental
charged to any person who resides continuously for 28 days at any
8 one hotel, rooming house, tourist or trailer camp ~~if~~ .

10 ~~A. The person does not maintain a primary residence at some
other location, or~~

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

16 Tax paid by such a person to the retailer under section 1812
during the initial 28-day period must be refunded by the
18 retailer. Such a tax reported and paid to the State by the
retailer may be taken as a credit by the retailer on the report
20 filed by the retailer covering the month in which refund was made
to such the tenant.

22 This subsection applies to all rentals of any hotel, rooming
24 house or tourist or trailer camp for occupancy on or after July
1, 1991 regardless of the date on which payment for the rental is
26 made.

28 **Sec. 2. Application.** Notwithstanding the Maine Revised
Statutes, Title 36, section 1760, subsection 20, this Act applies
30 to tax years beginning January 1, 2000.

32
34 **SUMMARY**

36 This bill expands the long-term lodging exemption from sales
tax to include rentals by persons who maintain another primary
38 residence and who are not renting in connection with employment
or education.