

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 1580

H.P. 1121

House of Representatives, March 2, 1999

An Act to Amend the Time for Filing Audit Reports.

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 GAGNE of Buckfield.
Cosponsored by Senator BENNETT of Oxford and
Representatives: BAGLEY of Machias, COLWELL of Gardiner, DAVIDSON of Brunswick,
MAILHOT of Lewiston, MITCHELL of Vassalboro, TOBIN of Dexter, WILLIAMS of Orono.

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

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4 **Sec. 1. 36 MRSA §1951-A, sub-§1**, as enacted by PL 1991, c. 9,
Pt. E, §24, is amended to read:

6 **1. Monthly report and payment.** Every retailer shall file
8 with the State Tax Assessor, on or before the 15th day of each
month, a report made under the pains and penalties of perjury on
10 such form as the State Tax Assessor may prescribe that discloses
the total sale price of all sales made during the preceding
12 calendar month and such other information as the State Tax
Assessor requires. A retailer who employs fewer than 10 people
14 shall file with the State Tax Assessor on or before the 30th day
of each month, except in February the retailer shall file on or
16 before the last day of the month. The State Tax Assessor may
permit the filing of returns other than monthly. The State Tax
18 Assessor, by rule, may waive reporting nontaxable sales. Upon
application of a retailer, the State Tax Assessor shall issue a
classified permit establishing the percentage of exempt sales.
20 The classified permit may be amended or revoked as to its
classification whenever the State Tax Assessor determines that
22 the percentage of exempt sales is inaccurate. The State Tax
Assessor may for good cause extend for not more than 30 days the
24 time for making returns required under chapters 211 to 225. Every
person subject to the use tax shall file similar reports, at
26 similar dates, and pay the tax or furnish a receipt for the same
from a registered retailer.

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SUMMARY

32 This bill changes the monthly reporting requirements
regarding total sales for the preceding month for businesses
34 employing fewer than 10 people from the 15th of each month to the
30th of each month.