

MAINE STATE LEGISLATURE

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STATE OF MAINE
SENATE
120TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to S.P. 309, L.D. 1056, Bill, "An Act to Enforce the Taxation of Building Materials and Modular Homes"

Amend the bill by striking out everything after the enacting clause and before the summary and inserting in its place the following:

Sec. 1. 10 MRSA §9006-D is enacted to read:

§9006-D. Notice of installation

1. Notice of installation. A manufacturer, dealer, mechanic and installer shall notify the board every month of the installations completed by that person that month. The notice must include the location of each unit of manufactured housing, the owner of each unit at the time of installation, the type or model of the unit, the manufacturer of the unit, written certification that the installation meets standards that conform to those required by the board and the name and address of the manufacturer, dealer, mechanic or installer. The information must be submitted within 10 days after the end of each month in the form and manner prescribed by the board by rule. Rules adopted pursuant to this subsection are routine technical rules as defined in Title 5, chapter 375, subchapter II-A.

2. Failure to file. The board may require a manufacturer, dealer, mechanic or installer who fails to comply with this section to pay a fine of not less than \$5 and not more than \$100 for each day the notice is late.

COMMITTEE AMENDMENT

2 **Sec. 2. 10 MRSA §9021, sub-§9** is enacted to read:

4 **9. Proof of sales tax registration.** The board shall
6 require that an applicant for a manufacturer or dealer license
8 under this subchapter demonstrate that the applicant is
10 registered with the State Tax Assessor for the collection of
12 sales and use tax under Title 36, chapter 211 or that the
14 applicant is not required to register under that chapter.'

16 Further amend the bill by inserting at the end before the
18 summary the following:

20 **FISCAL NOTE**

22 The Manufactured Housing Board within the Department of
24 Professional and Financial Regulation will incur some minor
26 additional costs to send copies of monthly reports filed by
28 manufacturers, dealers, mechanics and installers of manufactured
30 housing to the Department of Administrative and Financial
32 Services, Bureau of Revenue Services. These costs can be
34 absorbed within the board's existing budgeted resources.

36 Requiring any manufacturer, dealer, mechanic or installer
38 who fails to comply with the monthly reporting requirements to
40 pay a fine of not less than \$5 and not more than \$100 for each
42 day the notice is late will result in insignificant increases of
44 dedicated revenue to the Manufactured Housing Board.'

46 **SUMMARY**

48 This amendment reinstates a requirement that installers of
50 manufactured housing file monthly reports of installations with
52 the Department of Professional and Financial Regulation,
54 Manufactured Housing Board and requires the board to send copies
56 of those reports and reports relating to the use of warranty
58 seals to the Department of Administrative and Financial Services,
60 Bureau of Revenue Services. The amendment also requires that
62 persons seeking manufacturer or dealer licenses from the
64 Manufactured Housing Board demonstrate that they are registered
66 for the collection of sales and use tax or are not required to
68 register. The amendment also adds a fiscal note to the bill.