

MAINE STATE LEGISLATURE

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121st MAINE LEGISLATURE

FIRST REGULAR SESSION-2003

Legislative Document

No. 746

H.P. 552

House of Representatives, February 14, 2003

**An Act To Adopt a Streamlined Sales and Use Tax Agreement That
Allows for Local Option Taxes**

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative LEMOINE of Old Orchard Beach.
Cosponsored by Senator STANLEY of Penobscot.

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

4 **CONCEPT DRAFT**
6 **SUMMARY**

8 This bill is a concept draft pursuant to Joint Rule 208.

10 This bill proposes to adopt the model sales and use tax
12 proposal adopted on November 12, 2002 by the national
14 Streamlined Sales Tax Project, a consortium of representatives of
16 34 states. The Streamlined Sales Tax Project is a multistate
18 effort to simplify state sales tax laws so that they are more
20 comprehensible to consumers and easier to administer by
retailers, including mail order and Internet retailers. Under
the model act, states retain the right to determine whether to
tax any item and to set the rate of tax, as well as the right to
authorize local option sales taxes. The model act would make
consistent among participating states the definitions of items,
and each taxing jurisdiction would have only one tax rate rather
than multiple rates for different taxable items.