

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2005

Legislative Document

No. 454

H.P. 332

House of Representatives, January 27, 2005

**An Act To Prohibit Private Nonmedical Institutions from Passing
Along the Service Provider Tax to Residents**

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative HUTTON of Bowdoinham.
Cosponsored by Senator MAYO of Sagadahoc and
Representatives: CRAVEN of Lewiston, DRISCOLL of Westbrook, GROSE of Woolwich,
O'BRIEN of Lewiston, PINGREE of North Haven, WALCOTT of Lewiston.

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

Sec. 1. 36 MRSA §2552, sub-§2, as enacted by PL 2003, c. 673, Pt. V, §25 and affected by §29, is repealed and the following enacted in its place:

2. Determination of value; liability; statement. Value is measured by the sale price. The liability for, or the incidence of, the tax imposed by this section is declared to be a levy on the seller.

A. Beginning October 1, 2005, a service provider that is a private nonmedical institution may not include this tax in the bill of a resident.

B. Beginning October 1, 2005, a service provider other than a private nonmedical institution may include this tax on a customer's bill if the service provider shows the tax as a separate line item and identifies the tax as a service provider tax.

SUMMARY

This bill prohibits private nonmedical institutions from including the 5% service provider tax in the bill of a resident beginning October 1, 2005.