

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2005

Legislative Document

No. 1553

H.P. 1094

House of Representatives, April 6, 2005

An Act To Impose a Gross Receipts Tax on "Big Box" Stores

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative LERMAN of Augusta.
Cosponsored by Senator STRIMLING of Cumberland and Representatives: ADAMS of Portland, BARSTOW of Gorham, BURNS of Berwick, CANAVAN of Waterville, CRAVEN of Lewiston, DUCHESNE of Hudson, DUDLEY of Portland, DUNN of Bangor, EBERLE of South Portland, FAIRCLOTH of Bangor, FARRINGTON of Gorham, GERZOFSKY of Brunswick, HOGAN of Old Orchard Beach, HUTTON of Bowdoinham, MOODY of Manchester, O'BRIEN of Lewiston, PATRICK of Rumford, PERRY of Calais, PINEAU of Jay, PINGREE of North Haven, SMITH of Monmouth, THOMPSON of China, WATSON of Bath, WEBSTER of Freeport, Senator: PERRY of Penobscot.

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

4 **Sec. 1. 36 MRSA c. 370-A is enacted to read:**

6 **CHAPTER 370-A**

8 **GROSS RECEIPTS TAX**

10 **§2831. Definitions**

12 As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings.

14 1. Gross receipts. "Gross receipts" means all receipts from retail sales from a taxable establishment, whether in the form of money, credits or other valuable consideration, received as a result of engaging in or conducting retail sales, without deduction on account of the cost of the property sold, the cost of the materials used, labor or service costs, interest paid, taxes, losses or any other expenses.

22 2. Taxable establishment. "Taxable establishment" means a retail store that:

24 A. Has more than 60,000 square feet of retail floor space;

26 B. Offers consumer goods to the general public; and

28 C. Is located outside of a downtown, as defined in Title 30-A, section 4301, subsection 5-A.

32 **§2832. Tax assessment**

34 A taxable establishment is subject to a tax of 3% of the gross receipts of the taxable establishment from retail sales.

36 **§2833. Filing; payment**

38 1. Return. A person engaged in or conducting retail sales of consumer goods at a taxable establishment within this State that is subject to tax under this chapter shall file a return in accordance with subsection 2.

44 2. Deadline for filing; remittance of payment. On or before January 31st of each year, a taxable establishment shall file a return, in a form adopted by the bureau, with a remittance of the tax owed for gross receipts pursuant to section 2832 occurring during the preceding year.

50 **§2834. Transfer of money received**

