

MAINE STATE LEGISLATURE

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124th MAINE LEGISLATURE

FIRST REGULAR SESSION-2009

Legislative Document

No. 1148

H.P. 792

House of Representatives, March 23, 2009

An Act To Designate Sales Tax Holiday Weekends

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative STRANG BURGESS of Cumberland.
Cosponsored by Senator ROSEN of Hancock and
Representatives: AUSTIN of Gray, AYOTTE of Caswell, BICKFORD of Auburn, BRIGGS of Mexico, BURNS of Whiting, CEBRA of Naples, CONNOR of Kennebunk, CUSHING of Hampden, EDGECOMB of Caribou, FLETCHER of Winslow, FLOOD of Winthrop, FOSSEL of Alna, GIFFORD of Lincoln, GILES of Belfast, HANLEY of Gardiner, JOHNSON of Greenville, JOY of Crystal, KAENRATH of South Portland, KNAPP of Gorham, KNIGHT of Livermore Falls, LANGLEY of Ellsworth, LEWIN of Eliot, McKANE of Newcastle, MILLER of Somerville, MILLETT of Waterford, MORRISON of South Portland, NUTTING of Oakland, PRESCOTT of Topsham, RICHARDSON of Carmel, RICHARDSON of Warren, ROBINSON of Raymond, ROSEN of Bucksport, SAVIELLO of Wilton, SYKES of Harrison, TUTTLE of Sanford, WEAVER of York, Senators: BLISS of Cumberland, BOWMAN of York, DAVIS of Cumberland, GOOLEY of Franklin, HASTINGS of Oxford, MILLS of Somerset, NASS of York, PLOWMAN of Penobscot, RAYE of Washington.

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

2 Sec. 1. 36 MRSA §1760, sub-§92 is enacted to read:

3 92. Columbus Day weekend. Sales during Columbus Day weekend in October,
4 except sales of telecommunications equipment, tobacco products, gas, electricity, motor
5 vehicles, motorboats, meals or a single item the price of which is in excess of \$2,500.
6 Transfer of possession of or payment in full for the property must occur on one of those
7 days and prior sales or layaway sales are ineligible. For purposes of this subsection,
8 "weekend" means a contiguous Saturday, Sunday and Monday in the same month,
9 beginning at 12:01 a.m. Saturday and ending at midnight Monday.

10 Sec. 2. Report. On or before December 31, 2009, the Director of the Bureau of
11 Revenue Services within the Department of Administrative and Financial Services shall
12 certify to the State Controller the amount of sales tax unpaid, as well as revenue raised
13 from personal and corporate income taxes and other sources as a result of the sales tax
14 holiday weekend. The director shall file a report with the Joint Standing Committee on
15 Taxation detailing by fund the amount of revenue that had been deposited in each fund if
16 sales tax had been paid during the sales tax holiday weekend.

17 The Department of Administrative and Financial Services, Bureau of Revenue
18 Services shall in consultation with the Maine Merchants Association recommend 2
19 weekends beginning in 2010 to designate as sales tax holiday weekends. The Bureau of
20 Revenue Services shall report to the Joint Standing Committee on Taxation the dates that
21 have been agreed upon between the Bureau of Revenue Services and the Maine
22 Merchants Association. The Joint Standing Committee on Taxation has authority to
23 submit legislation pertaining to the dates that are selected for the sales tax holiday
24 weekends to the Second Regular Session of the 124th Legislature.

25 SUMMARY

26 This bill provides an exemption from the sales tax for all items sold on Columbus
27 Day weekend in October. The bill also sets out exemptions to the sales tax holiday
28 weekend. The bill requires the Director of the Bureau of Revenue Services within the
29 Department of Administrative and Financial Services to report to the State Controller the
30 amount of sales tax unpaid, as well as revenue raised from personal and corporate income
31 taxes and other sources as a result of the sales tax holiday weekend. The Bureau of
32 Revenue Services and the Maine Merchants Association shall consult and present
33 recommendations to the Joint Standing Committee on Taxation for 2 sales tax holiday
34 weekends for the year 2010 and beyond. The Joint Standing Committee on Taxation has
35 authority to submit legislation to the Second Regular Session of the 124th Legislature
36 pertaining to the dates that are selected for the sales tax holiday weekends.