

# MAINE STATE LEGISLATURE

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# 125th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2011

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Legislative Document

No. 1205

H.P. 896

House of Representatives, March 22, 2011

**An Act To Provide Economic Incentives to Businesses for the  
Collection of State Taxes**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Heather J.R. Priest".

HEATHER J.R. PRIEST  
Clerk

Presented by Representative McCLELLAN of Raymond.  
Cosponsored by Senator HASTINGS of Oxford and  
Representatives: BLACK of Wilton, DOW of Waldoboro, DUNPHY of Embden, HARMON  
of Palermo.

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

2 **Sec. 1. 36 MRSA §1754-B, sub-§4** is enacted to read:

3 **4. Collection allowance.** A person that is required to register pursuant to this  
4 section and that collects and remits taxes in accordance with the provisions of this Part  
5 may deduct and retain up to 1% of those taxes as a collection allowance for the purpose  
6 of reimbursing that person for collecting taxes, keeping records, preparing and filing  
7 returns, remitting taxes and supplying data to the bureau on request. The collection  
8 allowance does not apply to taxes collected by a state, county or municipal agency.

9 **SUMMARY**

10 This bill permits persons that are required to register under Maine's sales and use tax  
11 laws to deduct and retain an amount equal to up to 1% of the sales and use taxes they  
12 collect, as reimbursement for the expenses they incur in the collection of sales and use  
13 taxes on behalf of the State.