

# MAINE STATE LEGISLATURE

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Date: 6/1/2017

(Filing No. S-183)

Majority

**TAXATION**

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**STATE OF MAINE**

**SENATE**

**128TH LEGISLATURE**

**FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to S.P. 561, L.D. 1597, Bill, "An Act To Exempt from Sales Tax the Fee Associated with the Paint Stewardship Program"

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

'Sec. 1. 36 MRSA §1752, sub-§14, ¶B, as repealed and replaced by PL 2015, c. 494, Pt. A, §44, is amended to read:

B. "Sale price" does not include:

- (1) Discounts allowed and taken on sales;
- (2) Allowances in cash or by credit made upon the return of merchandise pursuant to warranty;
- (3) The price of property returned by customers, when the full price is refunded either in cash or by credit;
- (4) The price received for labor or services used in installing or applying or repairing the property sold, if separately charged or stated;
- (5) Any amount charged or collected, in lieu of a gratuity or tip, as a specifically stated service charge, when that amount is to be disbursed by a hotel, restaurant or other eating establishment to its employees as wages;
- (6) The amount of any tax imposed by the United States on or with respect to retail sales, whether imposed upon the retailer or the consumer, except any manufacturers', importers', alcohol or tobacco excise tax;
- (7) The cost of transportation from the retailer's place of business or other point from which shipment is made directly to the purchaser, provided that those charges are separately stated and the transportation occurs by means of common carrier, contract carrier or the United States mail;

**COMMITTEE AMENDMENT**

- 1 (8) Any amount charged or collected by a person engaged in the rental of living
- 2 quarters as a forfeited room deposit or cancellation fee if the prospective
- 3 occupant of the living quarters cancels the reservation on or before the scheduled
- 4 date of arrival;
- 5 (9) Any amount charged for the disposal of used tires;
- 6 (10) Any amount charged for a paper or plastic single-use carry-out bag; ~~or~~
- 7 (11) Any charge, deposit, fee or premium imposed by a law of this State; or
- 8 (12) A paint stewardship assessment imposed pursuant to Title 38, section 2144.

9 **Sec. 2. Effective date; application.** This Act takes effect December 1, 2017 and  
10 applies to sales of paint occurring on or after that date without regard to when the paint  
11 stewardship assessment was added to the consumer's purchase price.'

12 **SUMMARY**

13 This amendment provides for proper administration of the exclusion from sales tax of  
14 the paint stewardship assessment by providing that the assessment is excluded from the  
15 sale price to which the sales tax applies. The amendment includes an effective date and  
16 application provision.

**FISCAL NOTE REQUIRED**  
**(See attached)**



# 128th MAINE LEGISLATURE

LD 1597

LR 2307(02)

## An Act To Exempt from Sales Tax the Fee Associated with the Paint Stewardship Program

Fiscal Note for Bill as Amended by Committee Amendment "A" (S-183)

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

	FY 2017-18	FY 2018-19	Projections FY 2019-20	Projections FY 2020-21
<b>Net Cost (Savings)</b>				
General Fund	\$34,300	\$71,344	\$71,926	\$74,803
<b>Revenue</b>				
General Fund	(\$34,300)	(\$71,344)	(\$71,926)	(\$74,803)
Other Special Revenue Funds	(\$700)	(\$1,456)	(\$3,786)	(\$3,937)

### Fiscal Detail and Notes

This bill provides an exclusion from sales tax of the paint stewardship assessments and would result in a reduction in General Fund revenue of \$34,300 in fiscal year 2017-18 and \$71,344 in fiscal year 2018-19 and a reduction in Local Government Fund revenue of \$700 in fiscal year 2017-18 and \$1,456 in fiscal year 2018-19.