

MAINE STATE LEGISLATURE

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128th MAINE LEGISLATURE

SECOND REGULAR SESSION-2018

Legislative Document

No. 1721

H.P. 1201

House of Representatives, December 22, 2017

**An Act To Require Room Remarketers and Operators of Transient
Rental Platforms To Be Registered for the Collection and Reporting
of Sales Taxes**

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Received by the Clerk of the House on December 19, 2017. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative HILLIARD of Belgrade.
Cosponsored by Senator MASON of Androscoggin and
Representatives: BICKFORD of Auburn, POULIOT of Augusta, STANLEY of Medway,
TUELL of East Machias.

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

2 **Sec. 1. 36 MRSA §1752, sub-§11-B** is enacted to read:

3 **11-B. Room remarketer.** "Room remarketer" means a person who reserves,
4 arranges for, offers, furnishes or collects or receives consideration for the rental of living
5 quarters in this State, whether directly or indirectly, pursuant to a written or other
6 agreement with the owner, manager or operator of a hotel, rooming house or tourist or
7 trailer camp.

8 **Sec. 2. 36 MRSA §1752, sub-§14, ¶A,** as amended by PL 2007, c. 627, §43, is
9 further amended to read:

10 A. "Sale price" includes:

- 11 (1) Any consideration for services that are a part of a retail sale; ~~and~~
12 (2) All receipts, cash, credits and property of any kind or nature and any amount
13 for which credit is allowed by the seller to the purchaser, without any deduction
14 on account of the cost of the property sold, the cost of the materials used, labor or
15 service cost, interest paid, losses or any other expenses; ~~and~~
16 (3) All consideration received for the rental of living quarters in this State,
17 including any service charge or other charge or amount required to be paid as a
18 condition for occupancy, valued in money, whether received in money or
19 otherwise and whether received by the owner, occupant, manager or operator of
20 the living quarters, by a room remarketer, by a person that operates a transient
21 rental platform or by another person on behalf of any of those persons.

22 **Sec. 3. 36 MRSA §1752, sub-§20-C** is enacted to read:

23 **20-C. Transient rental platform.** "Transient rental platform" means an electronic
24 or other system, including an Internet-based system, that allows the owner or occupant of
25 living quarters in this State to offer the living quarters for rental and that provides a
26 mechanism by which a person may arrange for the rental of the living quarters in
27 exchange for payment to either the owner or occupant, to the operator of the system or to
28 another person on behalf of the owner, occupant or operator.

29 **Sec. 4. 36 MRSA §1754-B, sub-§1, ¶F,** as amended by PL 2005, c. 218, §19, is
30 further amended to read:

31 F. Every person that manages or operates in the regular course of business or on a
32 casual basis a hotel, rooming house or tourist or trailer camp in this State or that
33 collects or receives rents ~~from~~ on behalf of a hotel, rooming house or tourist or trailer
34 camp in this State;

35 **Sec. 5. 36 MRSA §1754-B, sub-§1, ¶¶F-1 and F-2** are enacted to read:

36 F-1. Every person that operates a transient rental platform and reserves, arranges for,
37 offers, furnishes or collects or receives consideration for the rental of living quarters
38 in this State;

1 F-2. Every room remarketer;

2 **Sec. 6. Application.** Those sections of this Act that enact the Maine Revised
3 Statutes, Title 36, section 1752, subsections 11-B and 20-C and Title 36, section 1754-B,
4 subsection 1, paragraphs F-1 and F-2 and that amend Title 36, section 1752, subsection
5 14, paragraph A apply to sales occurring on or after October 1, 2018.

6 **SUMMARY**

7 This bill expands the provision for sellers required to register to collect and report
8 sales taxes to include online real property rental platforms. The bill adds definitions for
9 "room remarketer" and "transient rental platform," and the definition for "sale price" is
10 amended to include as consideration receipts by room remarketers and transient rental
11 platform operators. The changes apply to sales occurring on or after October 1, 2018.