

MAINE STATE LEGISLATURE

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Date: 6/13/19

(Filing No. S- 284)

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**STATE OF MAINE
SENATE
129TH LEGISLATURE
FIRST REGULAR SESSION**

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 915, L.D. 1254, Bill, "An Act To Authorize a Local Option Sales Tax on Meals and Lodging and Provide Funding To Treat Opioid Use Disorder"

Amend the amendment by striking out the substitute title and replacing it with the following:

'An Act To Authorize a Local Option Sales Tax on Lodging and Provide Funding for Maine Rural Development'

Amend the amendment by striking out all of the first paragraph after the substitute title (page 1, lines 15 to 17 in amendment) and inserting the following:

'Amend the bill in section 1 in §1819 in the headnote in the first 2 lines (page 1, lines 3 and 4 in L.D.) by striking out the following: "meals and lodging; funding for treatment of opioid use disorder" and inserting the following: 'lodging; funding for rural development'

Amend the bill in section 1 in §1819 in subsection 1 by striking out all of paragraph C (page 1, lines 10 and 11 in L.D).'

Amend the amendment in subsection 2 in the 3rd line (page 1, line 22 in amendment) by striking out the following: "prepared food and"

Amend the amendment by inserting after subsection 2 the following:

'Amend the bill in section 1 in §1819 by striking out all of subsection 3 (page 1, lines 17 to 20 in L.D.) and inserting the following:

'3. Local option sales tax limited to lodging. A municipality may not impose a local option sales tax on the value of rental of living quarters of any hotel, rooming house or tourist or trailer camp not subject to tax pursuant to section 1811.'

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SUMMARY

This amendment limits the local option sales tax to lodging.

SPONSORED BY: _____

(Senator CHIPMAN)

COUNTY: Cumberland

FISCAL NOTE REQUIRED
(See attached)



ROFS

129th MAINE LEGISLATURE

LD 1254

LR 231(05)

An Act To Authorize a Local Option Sales Tax on Meals and Lodging and Provide Funding To Treat Opioid Use Disorder

Fiscal Note for Senate Amendment "A" to Committee Amendment "A" (S-284)

Sponsor: Sen. Chipman of Cumberland

Fiscal Note Required: Yes

Fiscal Note

Reduces impacts in committee amendment

Fiscal Detail and Notes

This floor amendment removes meals from the local option sales tax. It would reduce the revenue increase to municipalities and Maine Rural Development shown in the committee amendment by approximately \$22.8 million and \$7.6 million, respectively. It would also reduce the revenue reduction to the General Fund by approximately \$1.5 million.