

# MAINE STATE LEGISLATURE

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L.D. 1452

Date: 6/7/19

(Filing No. H-521)

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
129TH LEGISLATURE  
FIRST REGULAR SESSION**

HOUSE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 1064, L.D. 1452, Bill, "An Act Regarding the Collection of the Sales and Use Tax by Marketplace Facilitators"

Amend the amendment in section 4 in subsection 1-B in paragraph B in subparagraph (1) in the first line (page 4, line 20 in amendment) by striking out the following: "revenue" and inserting the following: 'sales'

Amend the amendment in section 4 in subsection 1-C in the first line (page 5, line 20 in amendment) by striking out the following: "1-C. Activities exempt." and inserting the following: '1-C. Certain activities.'

Amend the amendment in section 8 in §1951-C in subsection 1 in the 3rd line (page 6, line 26 in amendment) by striking out the following: "into" and inserting the following: 'in'

**SUMMARY**

This amendment amends the committee amendment. It changes the term "gross revenue" to "gross sales" in a provision designating persons who are required to register. It changes a subsection headnote to better reflect the substance of the subsection. It provides that a marketplace facilitator is considered a retailer for each sale of tangible personal property or taxable services for delivery in this State, instead of into this State, that the marketplace facilitator facilitates on or through its marketplace.

SPONSORED BY: 

(Representative TIPPING)

TOWN: Orono