

MAINE STATE LEGISLATURE

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SAC
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L.D. 611

Date: 5/11/21

(Filing No. H-134)

Minority
TAXATION

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
130TH LEGISLATURE
FIRST SPECIAL SESSION

COMMITTEE AMENDMENT "A" to H.P. 447, L.D. 611, "An Act To Exempt Long-term Lodging from the 9 Percent Sales Tax on Lodging"

Amend the bill by striking out all of section 1 and inserting the following:

'Sec. 1: 36 MRSA §1760, sub-§20, as repealed and replaced by PL 2017, c. 170, Pt. C, §5, is amended to read:

20. Continuous residence; refunds and credits. Rental charged to the following:

A. An individual who resides continuously for 28 days or more at any one hotel, rooming house, tourist camp or trailer camp, if the individual does not maintain a primary residence at some other location or is residing away from the individual's primary residence in connection with employment or education; and

B. A person that rents living quarters for 28 or more consecutive days, when the living quarters are used by the person's employees in connection with their employment; and

C. An individual who resides continuously in a trailer camp for 90 days or more.

Any tax paid by an individual or person specified in paragraph A or B or C during the initial 28-day period or 90-day period must be refunded by the retailer. If the tax has been reported and paid to the State by the retailer, it may be taken as a credit by the retailer on the return filed by the retailer covering the month in which the refund was made.'

Amend the bill in section 2 in the first line (page 1, line 17 in L.D.) by striking out the following: "2021" and inserting the following: '2022'

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

SUMMARY

This amendment clarifies that the bill applies to individuals residing continuously in a trailer camp for 90 days or more and removes from the bill the requirement that the purpose

COMMITTEE AMENDMENT

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COMMITTEE AMENDMENT "A" to H.P. 447, L.D. 611

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of living in a trailer camp is in order to work during the summer season. The bill also changes the effective date of the bill to January 1, 2022.

FISCAL NOTE REQUIRED
(See attached)

COMMITTEE AMENDMENT



130th MAINE LEGISLATURE

LD 611

LR 526(02)

An Act To Exempt Long-term Lodging from the 9 Percent Sales Tax on Lodging

Fiscal Note for Bill as Amended by Committee Amendment *A¹(H-134)*

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2021-22	FY 2022-23	Projections FY 2023-24	Projections FY 2024-25
Net Cost (Savings)				
General Fund	\$57,000	\$329,650	\$322,525	\$328,842
Revenue				
General Fund	(\$57,000)	(\$329,650)	(\$322,525)	(\$328,842)
Other Special Revenue Funds	(\$3,000)	(\$20,350)	(\$34,475)	(\$35,158)

Fiscal Detail and Notes

The bill provides for an exemption from the 9% lodging sales tax for long-term lodging and would result in a reduction in General Fund revenue of \$57,000 in fiscal year 2021-22 and \$329,650 in fiscal year 2022-23. It would also result in reduction in Local Government Fund revenue of \$3,000 in fiscal year 2021-22 and \$17,500 in fiscal year 2022-23. Additionally, the bill would result in a reduction in Tourism Fund revenue of \$2,850 in fiscal year 2022-23.