

MAINE STATE LEGISLATURE

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131st MAINE LEGISLATURE

FIRST REGULAR SESSION-2023

Legislative Document

No. 996

H.P. 631

House of Representatives, March 7, 2023

An Act to Allow a Municipality to Establish a Local Option Sales Tax

Reference to the Committee on Taxation suggested and ordered printed.


ROBERT B. HUNT
Clerk

Presented by Representative GRAMLICH of Old Orchard Beach.
Cosponsored by Representative COLLINGS of Portland,
Senator CHIPMAN of Cumberland and
Representatives: BRENNAN of Portland, COPELAND of Saco, DODGE of Belfast, GEIGER
of Rockland, MATLACK of St. George, RANA of Bangor, ROEDER of Bangor, WILLIAMS
of Bar Harbor.

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

2 **Sec. 1. 36 MRSA §1811, sub-§3** is enacted to read:

3 **3. Local option sales tax.** A municipality may impose a local option sales tax on the
4 sale of any good or service authorized to be taxed under this chapter by vote of the
5 legislative body of the municipality or by municipal referendum. The item to be voted on
6 must include language describing what the revenue from the tax is to be used for. A local
7 option sales tax under this subsection may be imposed on a seasonal or year-round basis.

8 **SUMMARY**

9 This bill allows a municipality to impose a seasonal or year-round local option sales
10 tax on the sale of any goods or services allowed to be taxed at the statewide level by vote
11 of the legislative body of the municipality or by municipal referendum.