

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

(Transmitted by Director of Legislative Research pursuant to joint order)

NINETY-FOURTH LEGISLATURE

Legislative Document

No. 1148

H. P. 1807

House of Representatives, March 1, 1949.

Referred to Committee on Taxation. Sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Gates of Millinocket.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-NINE

AN ACT to Allow Cities and Towns to Raise Money by an Admissions
Tax.

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

R. S., c. 81, § 32-A, additional. Chapter 81 of the revised statutes is hereby amended by adding thereto a new section to be numbered 32-A, to read as follows:

'Sec. 32-A. Admissions tax. Cities and towns are hereby authorized and empowered by ordinance or by-law to levy, impose and collect a tax at a rate not in excess of 5% of the amount paid, exclusive of federal taxes, for admission to or use of the facilities of any place of amusement, entertainment or recreation, including admission by season ticket or subscription; to provide that the person who pays for such admission shall pay the tax so imposed; to require that the person who receives payment of the amount paid for such admission shall collect and remit the tax to the city or town; to require such records and returns and to adopt such rules and regulations for the ascertainment, assessment and collection of such tax as may be necessary or appropriate to carry out the provisions of this section; and to impose a penalty or penalties for any violation of

such ordinance, by-laws, rules and regulations. In the case of persons, except bona fide employees of such place of amusement, entertainment or recreation, and children under 12 years of age where the amount paid for admission is 10c or less, admitted free or at reduced rates to any such place at any time when and under circumstances under which an admission charge is made to other persons, an equivalent tax may be levied, imposed and collected based on the price so charged to such other persons for the same or similar accommodations, to be paid by the person so admitted. The term "admission" as used in this section includes seats and tables, reserved or otherwise, and other similar accommodations and the charges made therefor.'