

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)

STATE OF MAINE
HOUSE OF REPRESENTATIVES
94th LEGISLATURE

COMMITTEE AMENDMENT "A" to H. P. 1855, L. D. 1204, Bill, "An Act Imposing a Sales and Use Tax to Raise Additional Revenue."

Amend said Bill by inserting after that part designated "Sec. 261.", the following underlined section:

'Sec. 261-A. Bracket system for adding and collecting the sales tax. For the purpose of adding and collecting the tax imposed by section 259 to 268, inclusive, or an amount equal as nearly as possible or practicable to the average equivalent thereof, by the retailer from the consumer the following bracket systems shall be in force and effect as follows:

<u>Amount of Sale</u>	<u>Amount of Tax</u>
<u>\$0.01 to \$0.24, inclusive</u>	<u>No tax</u>
<u>.25 to .74 "</u>	<u>1¢</u>
<u>.75 to 1.24 "</u>	<u>2¢</u>
<u>1.25 to 1.74 "</u>	<u>3¢</u>
<u>1.75 to 2.24 "</u>	<u>4¢</u>

Add 1¢ tax plus the above rate for each 50¢ or fraction thereof exceeding \$2.24.'

Further amend said Bill by inserting after subsection VII of that part designated "Sec. 282" and before the last paragraph thereof, the following underlined subsection:

'VIII.: Bibles and religious writings. There are exempted from the taxes imposed by sections 257 to 329, inclusive, the bible and all religious writings and literature published or authorized by a widely established religious denomination.'

(Filing No. 141)

(over)

Further amend said Bill by adding at the end of that part designated "Sec. 288.", the following underlined paragraph:

'At the time of transmitting the sales tax or use tax return, the taxpayer shall remit therewith to the state tax assessor, except as hereinafter provided, 98% of the tax due under sections 257 to 329, inclusive, and failure to remit such tax at the time of filing the return shall cause said tax to become delinquent; provided, however, in the event the payment of any tax becomes delinquent for a period of 5 days, the taxpayer forfeits his claim to the 2% discount and must remit to the state tax assessor 100% of the amount of tax due plus any penalty due. This discount is allowed the seller or taxpayer to remunerate him for keeping sales tax records, filing reports and remitting the tax when due.'

Reported by the Committee on Taxation, Report A.

Reproduced and distributed under the direction of the Clerk of the House.

(Filing No. 141)

3/30/49