

MAINE STATE LEGISLATURE

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N I N E T Y - N I N T H L E G I S L A T U R E

Legislative Document

No. 180

H. P. 126

House of Representatives, January 27, 1959.

Referred to the Committee on Taxation, sent up for concurrence and 750 copies ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Walsh of Verona.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-NINE

AN ACT Relating to Tax on Transient Rentals.

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

R. S., c. 17, § 11-A, additional. Chapter 17 of the Revised Statutes is amended by adding a new section to be numbered 11-A, to read as follows:

‘Sec. 11-A. Transient rentals tax; rate, procedure, enforcement, etc. It is hereby declared to be the legislative intent that every person is exercising a taxable privilege who engages in the business of renting, leasing or letting any living quarters, sleeping or housekeeping accommodations in, from, or a part of, or in connection with any hotel, apartment house, rooming house, tourist or trailer camp. For the exercise of said privilege a tax is hereby levied as follows: In the amount equal to 3% of and on the total rental charged for such living quarters, sleeping or housekeeping accommodations by the person charging or collecting the rental. Such tax shall apply to hotels, apartment houses, rooming houses, tourist or trailer camps, whether or not there be in connection with any of the same, any dining rooms, cafes or other places where meals or lunches are sold or served to guests.

The tax provided for in this section shall be in addition to the total amount of the rental and shall be charged by the lessor or person receiving the rent in and by said rental arrangement to the lessee or person paying the rental, and shall be due and payable at the time of the receipt of such rental payment by the lessor or person who receives said rental or payment. The owner, lessor or person receiving the rent shall remit the tax to the State Tax Assessor at the times and in the manner provided for under this chapter. The same duties imposed by this chapter as to tangible personal property respecting the collection and remission of the tax, the making of returns, the keeping of books, records and accounts and

the compliance with the rules and regulations of the State Tax Assessor in the administration of this chapter shall apply to and be binding upon all persons who manage or operate hotels, apartment houses, rooming houses, tourist and trailer camps and to all persons who collect or receive such rents on behalf of such owner or lessor taxable under this chapter.

Where rentals are received by way of property, goods, wares, merchandise, services or other things of value, the tax shall be at the rate of 3% of the value of said property, services or other things of value.

The tax levied by this section shall not apply to, be imposed upon, or collected from any person who shall reside continuously longer than 6 months at any one hotel, apartment house, rooming house, tourist or trailer camp, and shall have paid the tax levied by this section for 6 months of residence in any one hotel, rooming house, apartment house, tourist or trailer camp.

The tax imposed by this section shall constitute a lien on the property of the lessee or rentee of any sleeping accommodations.

For the purposes of this section, 6 months shall mean 180 consecutive days.'