

MAINE STATE LEGISLATURE

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NINETY - NINTH LEGISLATURE

Legislative Document

No. 1364

H. P. 962

House of Representatives, May 7, 1959

Reported by Majority from the Committee on Taxation, printed under Joint Rules No. 10.

HARVEY R. PEASE, Clerk

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FIFTY-NINE

AN ACT Relating to Tax on Transient Rentals.

Emergency preamble. Whereas, due to increased cost of labor and materials, the cost of State Government in administering the services required by law has increased; and

Whereas, further revenue is necessary in order to carry out the functions of government as provided by law; and

Whereas, orderly procedure of administering the essential duties required by the people of the State of Maine necessitates further moneys; and

Whereas, in the judgment of the Legislature these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore

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

Sec. 1. R. S., c. 17, § 2, amended. Section 2 of chapter 17 of the Revised Statutes, as amended, is further amended by inserting after the 2nd paragraph a new paragraph, as follows:

“Apartment house” means any building or part thereof, where separate accommodations for more than 2 families living independently of each other are supplied to transient or permanent guests or tenants.’

Sec. 2. R. S., c. 17, § 2, amended. Section 2 of chapter 17 of the Revised Statutes, as amended, is further amended by inserting after the 4th paragraph a new paragraph, as follows:

“Hotel” means every building or other structure kept, used, maintained, advertised as or held out to the public to be a place where sleeping accommodations are supplied for pay to transient or permanent guests and tenants, in which 4 or more sleeping rooms are furnished for the accommodation of such guests.’

Sec. 3. R. S., c. 17, § 2, amended. The 9th paragraph of section 2 of chapter 17 of the Revised Statutes is amended to read as follows:

“Retailer” means every person engaged in the business of making sales at retail or renting any living quarters in any hotel, rooming house, tourist or trailer camp and every person required to register by section 6 or registered under the provisions of section 8.’

Sec. 4. R. S., c. 17, § 2, amended. The first sentence of the 10th paragraph of section 2 of chapter 17 of the Revised Statutes is amended to read as follows:

“Retail sale” or “sale at retail” means any sale of tangible personal property, in the ordinary course of business, for consumption or use, or for any purpose other than for resale, except resale as a casual sale, in the form of tangible personal property, and any rental of living quarters in any hotel, rooming house, tourist or trailer camp.’

Sec. 5. R. S., c. 17, § 2, amended. Section 2 of chapter 17 of the Revised Statutes, as amended, is further amended by inserting after the 10th paragraph a new paragraph, as follows:

“Rooming house” means every house, boat, vehicle, motor court, trailer court or other structure or any place or location kept, used, maintained, advertised or held out to the public to be a place where living quarters, sleeping or housekeeping accommodations are supplied for pay to transient or permanent guests or tenants, whether in one or adjoining buildings, and where 4 or more are furnished for the accommodations of such guests.’

Sec. 6. R. S., c. 17, § 2, amended. Section 2 of chapter 17 of the Revised Statutes, as amended, is further amended by inserting before the last paragraph, 2 new paragraphs, as follows:

“Tourist camp” means a place where 4 or more tents or tent houses, or camp cottages or other structures are located and offered by a person to the public or any segment thereof for human habitation.

“Trailer camp” means a place where space is offered with or without service facilities, by any person to the public for the parking and accommodation of 4 or more automobile trailers which are used for lodging, such space being hereby defined as “living quarters” and the rental price thereof shall include all service charges paid to the lessor.’

Sec. 7. R. S., c. 17, § 3, amended. The first sentence of section 3 of chapter 17 of the Revised Statutes, as amended by section 1 of chapter 402 of the public laws of 1957, is further amended to read as follows:

‘A tax is imposed at the rate of 3% on the value of all tangible personal property, sold at retail in this State on and after July 1, 1957, measured by the sale price, and upon the total rental charged for living quarters, sleeping or house-

keeping accommodations in hotels, rooming houses, tourist or trailer camps, except as in this chapter provided.'

Sec. 8. R. S., c. 17, § 6, sub-§ V, additional. Section 6 of chapter 17 of the Revised Statutes is amended by adding a new subsection V, as follows:

'V. Every person managing or operating a hotel, rooming house, tourist or trailer camp or collecting or receiving rents therefrom on behalf of the owner or operator.'

Sec. 9. R. S., c. 17, § 10, sub-§§ XVI-A to XVI-E, additional. Section 10 of chapter 17 of the Revised Statutes, as amended, is further amended by adding 5 new subsections to be numbered XVI-A to XVI-E, to read as follows:

'XVI-A. Rental charged for living quarters, sleeping or housekeeping accommodations at camps entitled to exemption from property tax under the provisions of chapter 91-A, section 10, subsection II.

XVI-B. Rental charged for living or sleeping quarters in an institution licensed by the State for the hospitalization or nursing care of human beings.

XVI-C. Rental charged for living quarters, sleeping or housekeeping accommodations to any student necessitated by attendance at a school as defined in subsection XVI.

XVI-D. Rental charged to any person for living quarters in an apartment house.

XVI-E. Rental charged to any person after he has resided continuously for 3 months or 90 days at any one hotel, rooming house, tourist or trailer camp.'

Sec. 10. R. S., c. 17, § 15, amended. The first sentence of section 15 of chapter 17 of the Revised Statutes is amended to read as follows:

'The taxes imposed by this chapter shall be due and payable at the time of the sale; or, in the case of tax on rental for living quarters, sleeping or housekeeping accommodations, at the time the rental is payable.'

Sec. 11. Effective date. Rentals payable on and after September 1, 1959, pursuant to contracts entered into prior thereto, shall be subject to the tax imposed by this act.

Emergency clause. In view of the emergency cited in the preamble, this act shall take effect when approved.