Proposed amendment to LD 1261 Rep. Hepler jsj 4/28/21

Amend the bill by striking everything after the enacting clause and substituting the following.

Sec. 1. 36 MRSA §107 is enacted to read:

107. Camping sites. The rental of a site for the location by the renter of a tent, tent house, truck camper, camper trailer or other mobile vehicle designed for camping for the purpose of providing temporary living quarters for recreational, camping, travel or other use.

Sec. 2. Effective date. This Act takes effect January 1, 2022.

Summary

This amendment replaces the bill and provides a sales tax exemption for the rental of a site for the location by the renter of a tent, tent house, truck camper, camper trailer or other mobile vehicle designed for camping for the purpose of providing temporary living quarters for recreational, camping, travel or other use.