

Shaded LDs have been voted on by the  
Committee

5/5/21

**TAXATION COMMITTEE**

MLS 5/4/2021 5:00 PM

**130<sup>th</sup> LEGISLATURE**

**1st REG SESSION**

LD	LR	PH	WS	SPONSOR	TITLE	SUMMARY (Summaries may not reflect content of most recent committee action)	COMM ACTION	FISCAL IMPACT <sup>1</sup>	
								FY22	FY23
1140	274	5/5		Corey	An Act To Establish a Sales Tax Exemption for the Purchase of Firearm Safety Devices	This bill establishes a <u>sales tax exemption</u> for a <u>safe, lockbox, trigger lock or barrel lock that is specifically designed for securing firearms</u> .			
1162	310	5/5		Cebra	An Act To Dedicate a Percentage of the Sales and Use Tax on Motor Vehicles and Motor Vehicle Parts to the Highway Fund	This bill provides that <u>20% of the sales or use tax on motor vehicles and motor vehicle parts (after reduction for revenue sharing) must be transferred to the Highway Fund beginning in 7/1/22</u> .			
1277	265	5/5		Fecteau	An Act To Remove Sales and Use Taxation on Monetary Metals	This bill provides a <u>ST exemption</u> for the <u>sale of specie</u> , defined as 1. <u>coins with gold or silver content</u> or 2. <u>refined gold or silver bullion coined, stamped or imprinted with its weight and purity and the value of which is based primarily on its metal content and not its form</u> .			
1342	559	5/5		Sylvester	An Act To Authorize a Local Option Sales Tax on Lodging and Other Goods and Provide Funding for Tax Abatement and Rental Relief	This bill allows a municipality to impose a <u>local option sales tax of 1% on lodging</u> that is currently subject to the sales and use tax <u>if approved by referendum</u> of the voters in that municipality.  Revenue is distributed as follows: 1. <u>90% is distributed to the municipality</u> imposing the local option sales tax. 2. <u>10% is distributed to the Maine State Housing Authority, which is required to establish a program of property tax relief and rent relief for municipalities using the revenue</u> .  <u>Revenue received by a municipality may not be used to reduce or eliminate funding otherwise due the municipality under other provisions of law</u> .			

<sup>1</sup> . Numbers may represent preliminary estimates and are subject to change. For more detail, please see fiscal note documents in LD file.

LD	LR	PH	WS	SPONSOR	TITLE	SUMMARY (Summaries may not reflect content of most recent committee action)	COMM ACTION	FISCAL IMPACT <sup>1</sup>	
								FY22	FY23
						The local option sales tax may not take effect before July 1, 2022.			
1362	208	5/5		Davis	An Act To Excuse Certain Marketplace Sellers and Facilitators for Failing To Collect and Remit Sales and Use Taxes on Ammunition Sales	<p>This bill provides that</p> <ol style="list-style-type: none"> <li>1. A <u>marketplace facilitator or marketplace seller</u></li> <li>2. That <u>sold ammunition</u> to residents of the State</li> <li>3. <u>Between July 1, 2018 and September 1, 2021</u></li> </ol> <p><u>May not be assessed interest or penalties due to untimely payments if it remits the taxes owed to the State no later than October 31, 2021.</u></p>			
1371	1441	5/5		Cebra	An Act To Exempt Gold and Silver Transactions from State Sales and Use Tax	This bill provides a ST exemption for the sale of <u>gold and silver, including coins with gold or silver content and refined gold or silver bullion</u> coined, stamped or imprinted with its weight and purity and the <u>value of which is based primarily on its metal content and not its form.</u>			
1381	1145	5/5		Morris	An Act To Establish a Sales Tax Holiday To Help Maine Businesses Affected by the COVID-19 Pandemic	<p>This bill establishes a <u>sales tax holiday</u>:</p> <ol style="list-style-type: none"> <li>1. On the <u>weekend of Indigenous Peoples Day</u></li> <li>2. During which there is <u>no ST on sales of tangible personal property and prepared food and the rental of living quarters.</u></li> </ol> <p>The exemption <u>does not apply to tobacco products, boats, vehicles or any single item with a cost of more than \$2,500.</u></p>			
1395	1288	5/5		Connor	An Act To Suspend Meals and Lodging Taxes until 12 Months after the COVID-19 Civil Emergency	This bill provides a <u>sales tax exemption for sales of prepared food and lodging during the state of emergency declared by the Governor due to the COVID-19 pandemic and for one year after that state of emergency is terminated.</u>			

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1418	1464	5/5		Luchini	An Act To Allow a Local Option Sales Tax on Meals and Lodging	<p>This bill allows a municipality to impose a <u>local option sales tax of no more than 1%</u>,</p> <ol style="list-style-type: none"> <li>1. <u>may be seasonal,</u></li> <li>2. <u>on prepared food, not including marijuana or marijuana products, and short-term lodging</u></li> <li>3. <u>if approved by referendum</u> specifying rate, dates and purposes for which revenue will be used.</li> </ol> <p><u>Revenue from the local option sales tax is distributed</u></p> <ol style="list-style-type: none"> <li>1. <u>85% to the municipality imposing the tax and</u></li> <li>2. <u>15% to all other municipalities.</u></li> </ol> <p><u>Revenue received by a municipality must be used as provided in the referendum and may not be used to reduce or eliminate funding otherwise due the municipality</u> under other provisions of law.</p>			
1462	1414	5/5		Babbidge	An Act To Serve the Public Interest, Promote Journalism and Save Jobs by Restoring the Sales and Use Tax Exemption for Newspapers	<p>This bill provides a sales tax exemption for sales of <u>newspapers:</u></p> <ol style="list-style-type: none"> <li>1. <u>servicing the public interest,</u></li> <li>2. <u>which are publications on newsprint,</u></li> <li>3. <u>sold for money</u></li> <li>4. <u>published not less than once every 2 weeks,</u></li> <li>5. <u>that provide news coverage on the activities of state and local governments and community affairs and</u></li> <li>5. <u>that provide a format for editorial commentary.</u></li> </ol>			
1468	205	5/5		Stearns	An Act To Support All-terrain Vehicle Trail Improvement	<p>This bill requires <u>all use taxes collected on the rental of all-terrain vehicles to be deposited in the ATV Recreational Management Fund.</u></p>			