

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34

Date: (Filing No. H- )

**TAXATION**

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

**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
125TH LEGISLATURE  
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 362, L.D. 469, Bill, “An Act To Increase the Collection of Sales and Use Tax”

Amend the bill in section 1 in §1766 in subsection 2 by striking out all of the last underlined sentence (page 1, lines 12 to 14 in L.D.)

Amend the bill in section 1 in §1766 by striking out all of subsections 3 and 4 (page 1, lines 15 to 33 in L.D.) and inserting the following:

**3. Manner of notification.** The notice required under subsection 2 must be made in the following manner.

A. If the purchase is made through a website of the retailer, the notice must be easily identifiable by the purchaser either on the page displayed as a summary of the costs of the transaction or through a link from that page.

B. If the retailer provides catalogs, any order form or instructions included in the catalog must contain the notice.

C. If the purchase is made through any means other than under paragraph A or B, the notice must be sent in an easily identifiable written communication included with the shipment or in any confirmation of shipment.

**4. Contents of notice.** A notice provided under this section must clearly state that sales or use tax may be due on the purchase under the law of this State and that the retailer does not collect sales or use tax for the State. The notice must also provide information regarding how to contact the bureau for further information or to pay the tax. The assessor may adopt routine technical rules as defined under Title 5, chapter 375, subchapter 2-A to provide further specifications or required language for the notice.'

**SUMMARY**

This amendment clarifies the contents of the notice of sales and use tax liability that must be provided to buyers at the time of sale when a retailer is not required to collect sales tax in the State. It removes the civil violation and fine associated with failure to

**COMMITTEE AMENDMENT**

1 provide the notice and removes requirements that the retailer provide an annual  
2 notification to the purchaser and to the Department of Administrative and Financial  
3 Services, Bureau of Revenue Services.

4

**FISCAL NOTE REQUIRED**

5

**(See attached)**