



125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 752

H.P. 559

House of Representatives, March 1, 2011

An Act To Provide Funding for Landfills by Imposing a Gift Package Surcharge

Reference to the Committee on Labor, Commerce, Research and Economic Development suggested and ordered printed.

A handwritten signature in cursive script that reads "Heather J.R. Priest".

HEATHER J.R. PRIEST
Clerk

Presented by Representative KNAPP of Gorham.

Cosponsored by Representatives: BERRY of Bowdoinham, BOLDUC of Auburn.

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

2 **Sec. 1. 38 MRSA §2144** is enacted to read:

3 **§2144. Gift package surcharge; landfill fund**

4 **1. Definitions.** As used in this section, unless the context otherwise indicates, the
5 following terms have the following meanings.

6 A. "Gift package" means a box or other container with a capacity exceeding 110
7 cubic inches provided by a retail store to a retail customer to package an item
8 purchased by the customer as a gift.

9 B. "Retail store" means a place of business in this State that sells products to retail
10 customers and has a retail floor space exceeding 8,000 square feet.

11 **2. Gift package surcharge.** There is established a gift package surcharge of \$2 per
12 gift package. The gift package surcharge must be collected by the retail store from the
13 retail customer. The amount of the surcharge must be separately stated on an invoice,
14 receipt or similar document that is provided to the customer. The surcharge is the liability
15 of the customer, except that the owner of the retail store is liable to remit all surcharges
16 that the retail store collects as provided in this subsection. The amount of the surcharge
17 that is collected by a retail store may not be included in the base for measuring any tax,
18 fee, surcharge or other charge that is imposed by this State, any political subdivision of
19 this State or any intergovernmental agency. The surcharges collected by a retail store
20 must be remitted to the Treasurer of State at the times and in the manner provided for the
21 remittance of sales taxes under Title 36, section 1951-A and rules adopted pursuant to
22 that section for the remittance of sales taxes on other than a monthly basis. The State Tax
23 Assessor shall establish registration and payment procedures that substantially coincide
24 with registration and payment procedures as provided in Title 36, section 1754-B and
25 related provisions. The Treasurer of State shall ensure that all remitted surcharges are
26 deposited in the Maine Solid Waste Management Fund established in section 2201.

27 **SUMMARY**

28 This bill requires a retail store with over 8,000 square feet of retail floor space to
29 collect a surcharge of \$2 on each gift package provided to its retail customers. The
30 surcharge is remitted to the State to support the Department of Environmental
31 Protection's remediation and closure program for solid waste landfills.