**An Act To Excuse Certain Marketplace Sellers and Facilitators for Failing To Collect and Remit Sales and Use Taxes on Ammunition Sales**

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

**Sec.** **1.** **Definitions.** As used in this Act, unless the context otherwise indicates, the following terms have the following meanings.

1. "Marketplace facilitator" means a marketplace facilitator, as defined in the Maine Revised Statutes, Title 36, section 1752, subsection 6-F, that is required to register with the State Tax Assessor under Title 36, section 1754-B, subsection 1-B, paragraph B.

2. "Marketplace seller" means a marketplace seller, as defined in Title 36, section 1752, subsection 6-G, that is required to register with the State Tax Assessor under Title 36, section 1754, subsection 1-B, paragraph B.

**Sec.** **2.** **Unpaid taxes on ammunition sales; grace period.** If, no later than October 31, 2021, a marketplace facilitator or marketplace seller remits to the Department of Administrative and Financial Services, Maine Revenue Services all taxes owed under the Maine Revised Statutes, Title 36, Part 3 on sales of ammunition made between July 1, 2018 and September 1, 2021, the department may not assess a penalty for or collect interest on the untimely remittance.

**SUMMARY**

This bill provides that a marketplace facilitator or marketplace seller that sold ammunition to residents of the State between July 1, 2018 and September 1, 2021 may not be assessed a penalty for or charged interest on the untimely remittance of the sales taxes imposed on those sales if it remits the taxes owed the Department of Administrative and Financial Services, Maine Revenue Services no later than October 31, 2021.