

125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 88

H.P. 74

House of Representatives, January 18, 2011

An Act To Streamline Purchasing by Entities Exempt from Sales Tax

Reference to the Committee on Taxation suggested and ordered printed.

HEATHER J.R. PRIEST Clerk

Presented by Representative McCABE of Skowhegan.

 $Cosponsored\ by\ Representatives:\ EVES\ of\ North\ Berwick,\ HUNT\ of\ Buxton,\ O'BRIEN\ of$

Lincolnville, Senator: WHITTEMORE of Somerset.

2	Sec. 1. 36 MRSA §1760-E is enacted to read:
3	§1760-E. Exemption certificates; posted on publicly accessible website
4 5 6 7 8 9	The assessor shall post and maintain on the bureau's publicly accessible website a list of all sales tax exemption certificates issued pursuant to section 1760 or chapter 221. The list must include the name and address of the person granted the certificate, the date the certificate was issued, the applicable certificate number and any other information that the assessor determines would assist in identifying certificate holders. The list must be searchable electronically.
10	SUMMARY
11 12 13	This bill requires the State Tax Assessor to post a list containing information about sales tax exemption certificates on a publicly accessible website to assist retailers and purchasers in identifying valid exempt purchases.

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

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