

## 125th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2011

**Legislative Document** 

No. 1205

H.P. 896

House of Representatives, March 22, 2011

An Act To Provide Economic Incentives to Businesses for the Collection of State Taxes

Reference to the Committee on Taxation suggested and ordered printed.

HEATHER J.R. PRIEST Clerk

Presented by Representative McCLELLAN of Raymond.

Cosponsored by Senator HASTINGS of Oxford and

Representatives: BLACK of Wilton, DOW of Waldoboro, DUNPHY of Embden, HARMON of Palermo.

1	Be it enacted by the People of the State of Maine as follows:
2	Sec. 1. 36 MRSA §1754-B, sub-§4 is enacted to read:
3	4. Collection allowance. A person that is required to register pursuant to this
4	section and that collects and remits taxes in accordance with the provisions of this Part
5	may deduct and retain up to 1% of those taxes as a collection allowance for the purpose
6	of reimbursing that person for collecting taxes, keeping records, preparing and filing
7	returns, remitting taxes and supplying data to the bureau on request. The collection
8	allowance does not apply to taxes collected by a state, county or municipal agency.
9	SUMMARY

This bill permits persons that are required to register under Maine's sales and use tax laws to deduct and retain an amount equal to up to 1% of the sales and use taxes they collect, as reimbursement for the expenses they incur in the collection of sales and use taxes on behalf of the State.