**An Act To Suspend Meals and Lodging Taxes until 12 Months after the COVID-19 Civil Emergency**

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

**Sec.** **1.** **Exemption from tax for meals and lodging during COVID-19 pandemic.** Notwithstanding the Maine Revised Statutes, Title 36, section 1811, subsection 1, paragraph D, subparagraphs (1) and (3), during the state of emergency declared by the Governor pursuant to Title 37-B, section 742, subsection 1 due to the COVID-19 pandemic, and for one year following the termination of that state of emergency, a tax may not be imposed on the sale of prepared food or on the rental of living quarters in any hotel, rooming house or tourist or trailer camp. As used in this section, the terms "hotel," "living quarters," "prepared food," "rooming house," "tourist camp" and "trailer camp" have the same meaning as in Title 36, section 1752, subsections 4, 6, 8-A, 12, 19 and 20, respectively.

**SUMMARY**

This bill provides an exemption from the tax imposed on the sale of prepared food and the rental of living quarters during the state of emergency declared by the Governor due to the COVID-19 pandemic and for one year after that state of emergency is terminated.