



132nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2025

Legislative Document

No. 1641

S.P. 649

In Senate, April 15, 2025

An Act to Allow Municipalities to Implement a Local Option Sales Tax

Received by the Secretary of the Senate on April 11, 2025. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed.

A handwritten signature in dark ink, appearing to read "D M Grant", is positioned above the printed name of the Secretary of the Senate.

DAREK M. GRANT
Secretary of the Senate

Presented by Senator NANGLE of Cumberland.

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

Sec. 1. 36 MRSA §1811, sub-§3 is enacted to read:

3. Local option sales tax. A municipality may impose a local option sales tax of up to 0.5% on the sale of any good or service authorized to be taxed under this chapter by municipal referendum held on the first Tuesday in November. The referendum question must include language describing what the revenue from the tax is to be used for. A local option sales tax under this subsection may be imposed only on a year-round basis.

SUMMARY

This bill allows a municipality to impose a year-round local option sales tax on the sale of any goods or services allowed to be taxed at the statewide level by municipal referendum.