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Date: (Filing No. H-)

TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
131ST LEGISLATURE
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 1182, L.D. 1852, “An Act to Eliminate the Lodging Tax on Campground Sites and Revert to Using the Current Sales Tax”

Amend the bill by striking out the title and substituting the following:

'An Act to Change the Sales Tax on Rentals of Recreational Vehicles and Rentals of Sites for Tents or Recreational Vehicles to the General Rate Rather than the Rate on Lodging'

Amend the bill by striking out all of section 1 and inserting the following:

'Sec. 1. 36 MRSA §1811, sub-§1, ¶D, as amended by PL 2021, c. 578, §4; c. 658, §286; and c. 669, §5, is further amended by amending subparagraph (3) to read:

(3) Nine percent on the value of rental of living quarters in ~~any a~~ hotel, rooming house or tourist or trailer camp. This subparagraph does not apply to rentals of recreational vehicles, as defined in Title 10, section 1432, subsection 18-A, or rentals of sites for tents or recreational vehicles;

Amend the bill by inserting after section 2 the following:

'Sec. 3. Appropriations and allocations. The following appropriations and allocations are made.

**ECONOMIC AND COMMUNITY DEVELOPMENT, DEPARTMENT OF
Office of Tourism 0577**

Initiative: Reduces allocations due to the reduction in the sales tax on rentals of recreational vehicles and sites for tents and recreational vehicles from 9% to 5.5% effective October 1, 2023.

OTHER SPECIAL REVENUE FUNDS	2023-24	2024-25
All Other	\$0	(\$146,000)
OTHER SPECIAL REVENUE FUNDS TOTAL	\$0	(\$146,000)

COMMITTEE AMENDMENT

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Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

SUMMARY

This amendment changes the rentals subject to the 5.5% sales tax rate to rentals of recreational vehicles and rentals of sites for tents and recreational vehicles. The amendment also adds an appropriations and allocations section.

FISCAL NOTE REQUIRED

(See attached)