



# 130th MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2021

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Legislative Document

No. 1395

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H.P. 1029

House of Representatives, April 7, 2021

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

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Received by the Clerk of the House on April 5, 2021. Referred to the Committee on  
Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT  
Clerk

Presented by Representative CONNOR of Lewiston.

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

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

12 **SUMMARY**

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