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2 Date:

Amendment
Review

LD 1261

L.D. 1261

(Filing No. H-)

3 TAXATION

4 Reproduced and distributed under the direction of the Clerk of the House.

5 STATE OF MAINE
6 HOUSE OF REPRESENTATIVES
7 130TH LEGISLATURE
8 FIRST SPECIAL SESSION

9 COMMITTEE AMENDMENT “ ” to H.P. 928, L.D. 1261, “An Act To Improve
10 Camping Opportunities in Maine by Exempting Certain Campground Rental Fees from the
11 Sales and Use Tax ”

12 Amend the bill by striking out everything after the enacting clause and inserting the
13 following:

14 'Sec. 1. 36 MRSA §1760, sub-§107 is enacted to read:

15 107. Camping sites. The rental of a site for the location by the renter of a tent, tent
16 house, truck camper, camper trailer or other mobile vehicle designed for camping for the
17 purpose of providing temporary living quarters for recreational, camping, travel or other
18 use.

19 Sec. 2. Effective date. This Act takes effect January 1, 2022.'

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

22 SUMMARY

23 This amendment replaces the bill and provides a sales and use tax exemption for the
24 rental of a site for the location by the renter of a tent, tent house, truck camper, camper
25 trailer or other mobile vehicle designed for camping for the purpose of providing temporary
26 living quarters for recreational, camping, travel or other use.

27 FISCAL NOTE REQUIRED

28 (See attached)



130th MAINE LEGISLATURE

LD 1261

LR 1614(02)

An Act To Improve Camping Opportunities in Maine by Exempting Certain Campground Rental Fees from the Sales and Use Tax

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2021-22	FY 2022-23	Projections FY 2023-24	Projections FY 2024-25
Net Cost (Savings)				
General Fund	\$2,115,575	\$6,475,700	\$6,583,500	\$6,781,100
Revenue				
General Fund	(\$2,115,575)	(\$6,475,700)	(\$6,583,500)	(\$6,781,100)
Other Special Revenue Funds	(\$82,425)	(\$252,300)	(\$346,500)	(\$356,900)

Fiscal Detail and Notes

The bill provides a sales tax exemption for certain camping sites and would result in a reduction in General Fund revenue of \$2,115,575 in fiscal year 2021-22 and \$6,475,700 in fiscal year 2022-23. It would also result in a reduction in Local Government Fund revenue of \$82,425 in fiscal year 2021-22 and \$252,300 in fiscal year 2022-23.