

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

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

'An Act To Provide a Sales Tax Holiday Pilot Project'

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

'Sec. 1. 36 MRSA §1760, sub-§92 is enacted to read:

92. Columbus Day weekend 2009. Sales of tangible personal property from 12:01 a.m. Saturday, October 10, 2009 to midnight Monday, October 12, 2009, except sales of telecommunications equipment, tobacco products, gas, electricity, motor vehicles, prepared food or any single item the price of which exceeds \$2,500. Transfer of possession of or payment in full for the property must occur on one of those days and prior sales or layaway sales are ineligible. This subsection is repealed June 30, 2010.

Sec. 2. Report. By February 1, 2010, the State Tax Assessor shall submit to the Joint Standing Committee on Taxation a report that analyzes the results of the sales tax holiday pilot project provided by this Act. The report must compare sales made on the Columbus Day weekend and over the period from September 1, 2009 to November 30, 2009 with projected sales over those periods and actual sales for those periods over the preceding 5 years. The report may contain any other information that the State Tax Assessor believes will assist the Joint Standing Committee on Taxation in determining whether sales tax holidays should be continued. The Joint Standing Committee on Taxation may submit legislation to the Second Regular Session of the 124th Legislature related to sales tax holidays.'

SUMMARY

This amendment provides a one-time sales tax holiday over Columbus Day weekend 2009 as a pilot project. The amendment requires the State Tax Assessor to report to the Joint Standing Committee on Taxation regarding the impact of the sales tax holiday on sales over the Columbus Day weekend and the period from September 1, 2009 to November 30, 2009 compared to projections and to past actual sales over the same time periods. The committee is authorized to submit legislation to the Second Regular Session of the 124th Legislature.