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Resolve, To Require the State Tax Assessor To Develop Agreements with Online Retailers for the Collection of Sales and Use Tax

Sec. 1 Negotiation of agreements for collection of sales and use tax. Resolved:

That the State Tax Assessor shall enter into negotiations and develop agreements with online retailers to require those online retailers to collect the sales and use tax imposed under the Maine Revised Statutes, Title 36, Part 3 on purchases made by residents of this State. For purposes of this resolve, "online retailer" means a person that engages in retail sales, as defined in Title 36, section 1752, subsection 11, and that, but for not having a place of business in this State, would be required to register as a retailer pursuant to Title 36, section 1754-B; and be it further

Sec. 2 Date; reports; legislation. Resolved: That the State Tax Assessor shall begin the negotiations required pursuant to section 1 no later than 30 days following the effective date of this resolve. The State Tax Assessor shall submit a report on the progress of the negotiations to the Joint Standing Committee on Taxation on December 1, 2013 and every 3 months thereafter until December 1, 2014. The State Tax Assessor shall submit, along with the reports submitted on December 1, 2013 and March 1, 2014, recommended legislation necessary to implement the provisions of any agreements negotiated pursuant to section 1. The Joint Standing Committee on Taxation may report out legislation to the Second Regular Session of the 126th Legislature concerning the agreements.

SUMMARY

This resolve requires the State Tax Assessor to enter into negotiations and develop agreements with online retailers for the collection of Maine sales and use tax by those online retailers. An online retailer is defined as a person that makes sales to Maine residents but that does not collect sales and use tax from those Maine residents because the online retailer is not located in Maine. The State Tax Assessor is required to submit a quarterly report to the Joint Standing Committee on Taxation regarding the status of the negotiations.