

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

Amend the amendment in Part I in section 1 in the 2nd line (page 14, line 38 in amendment) by striking out the following: "\$44,500,000" and inserting the following: '\$42,786,715'

Amend the amendment by inserting after Part I the following:

PART J

Sec. J-1. 36 MRSA §1752, sub-§1-D, as amended by PL 2005, c. 218, §12, is further amended to read:

1-D. Casual sale. "Casual sale" means an isolated transaction in which tangible personal property or a taxable service is sold other than in the ordinary course of repeated and successive transactions of like character by the person making the sale. "Casual sale" includes transactions at a bazaar, fair, rummage sale, meal, picnic or similar event by a civic, religious or fraternal organization ~~that is not a registered retailer~~. The sale by a registered retailer of tangible personal property that that retailer has used in the course of the retailer's business is not a casual sale if that property is of like character to that sold by the retailer in the ordinary course of repeated and successive transactions. "Casual sale" does not include any transaction in which a retailer sells tangible personal property or a taxable service on behalf of the owner of that property or the provider of that service.

Sec. J-2. Effective date. This Part takes effect August 1, 2016.'

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

SUMMARY

This amendment includes within the definition of "casual sale," which is a sale that is not subject to sales tax, a transaction in connection with a meal provided by a civic, religious or fraternal organization in order to exempt such meals from the sales and use tax. The amendment also removes the provision that prohibits such an organization from being exempt if it is a registered retailer.

This amendment reduces the amount transferred to the Maine Budget Stabilization Fund to offset the loss of revenue from the sales and use tax exemption provided in this amendment.