

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 by striking out the substitute title and replacing it with the following:

**'An Act To Authorize a Local Option Sales Tax on Lodging  
and Provide Funding for Maine Rural Development'**

Amend the amendment by striking out all of the first paragraph after the substitute title (page 1, lines 15 to 17 in amendment) and inserting the following:

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Amend the bill in section 1 in §1819 in the headnote in the first 2 lines (page 1, lines 3 and 4 in L.D.) by striking out the following: " **meals and lodging; funding for treatment of opioid use disorder** " and inserting the following: ' **lodging; funding for rural development** '

Amend the bill in section 1 in §1819 in subsection 1 by striking out all of paragraph C (page 1, lines 10 and 11 in L.D.).

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Amend the amendment in subsection 2 in the 3rd line (page 1, line 22 in amendment) by striking out the following: "prepared food and"

Amend the amendment by inserting after subsection 2 the following:

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Amend the bill in section 1 in §1819 by striking out all of subsection 3 (page 1, lines 17 to 20 in L.D.) and inserting the following:

**3. Local option sales tax limited to lodging.** A municipality may not impose a local option sales tax on the value of rental of living quarters of any hotel, rooming house or tourist or trailer camp not subject to tax pursuant to section 1811.

## SUMMARY

This amendment limits the local option sales tax to lodging.