



127th MAINE LEGISLATURE

FIRST REGULAR SESSION-2015

Legislative Document

No. 497

H.P. 336

House of Representatives, February 24, 2015

**An Act To Provide a Sales Tax Rebate for Certain Organizations
Providing Services to Disabled Veterans**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative WINSOR of Norway.
Cosponsored by Senator HAMPER of Oxford and
Representatives: DEVIN of Newcastle, DUNPHY of Embden, FARRIN of Norridgewock,
KINNEY of Limington, LONGSTAFF of Waterville, MARTIN of Sinclair, SAUCIER of
Presque Isle, WALLACE of Dexter.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §1760, sub-§96** is enacted to read:

3 **96. Meals and lodging in connection with certain veterans' services.** Meals and
4 lodging provided by a veterans' services provider, as defined in section 2021, subsection
5 1, paragraph B, to veterans with service-related disabilities, as defined in section 2021,
6 subsection 1, paragraph A, or their family members as part of a seminar or retreat for the
7 purpose of improving physical or mental health.

8 **Sec. 2. 36 MRSA §2021** is enacted to read:

9 **§2021. Refund of sales tax on purchases of meals and lodging by certain veterans'**
10 **services providers**

11 **1. Definitions.** As used in this section, unless the context otherwise indicates, the
12 following terms have the following meanings.

13 A. "Service-related disabilities" means physical and mental disabilities resulting
14 from a veteran's service in the Armed Forces of the United States, including from
15 physical injuries, traumatic stress and sexual assault, and related disorders.

16 B. "Veterans' services provider" means an incorporated nonprofit organization with
17 the primary purpose of providing physical or mental rehabilitation services to
18 veterans and their families affected by service-related disabilities.

19 **2. Refund authorized.** The State Tax Assessor shall refund to a veterans' services
20 provider sales tax paid for meals and lodging for the purpose of providing seminars or
21 retreats to improve the physical or mental health of disabled veterans upon the provider's
22 presenting evidence that the purchase is eligible for a refund under this section. The
23 refund claim must be submitted on a form prescribed by the assessor and must be
24 accompanied by a copy or copies of that portion of the purchaser's most recent filing
25 under the Code indicating that the purchaser is a veterans' services provider and such
26 additional information as the assessor may require. An application for a refund under this
27 subsection must be filed with the assessor within 36 months of the date of purchase.

28 **3. Purchases made free of tax with certificate.** Sales tax need not be paid on the
29 purchase of meals and lodging eligible for a refund under this section if the purchaser has
30 obtained a certificate from the assessor stating that the purchaser is a veterans' services
31 provider eligible to purchase meals and lodging without paying Maine sales tax. The
32 seller shall obtain a copy of the certificate together with an affidavit as prescribed by the
33 assessor, to be maintained in the seller's records, attesting to the qualification of
34 purchases for exemption pursuant to this section.

35 **4. Audit.** The assessor may audit a claim for a refund filed under subsection 2 or the
36 use of a certificate issued under subsection 3. If the assessor determines that the amount
37 of the claimed refund is incorrect or that the certificate has been used inappropriately, the
38 assessor may issue an assessment within 3 years from the date of purchase or the date the
39 claim was filed, whichever is later, or at any time if a fraudulent claim was filed. The
40 claimant may seek reconsideration of the assessment pursuant to section 151.

