130th MAINE LEGISLATURE

FIRST REGULAR SESSION-2021

Legislative Document	No. 611
H.P. 447	House of Representatives, March 1, 2021

An Act To Exempt Long-term Lodging from the 9 Percent Sales Tax on Lodging

Received by the Clerk of the House on February 25, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

ROBERT B. HUNT
Clerk

Presented by Representative RUDNICKI of Fairfield.

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

2   **Sec. 1. 36 MRSA §1760, sub-§20,** as repealed and replaced by PL 2017, c. 170,
3   Pt. C, §5, is amended to read:

4   **20. Continuous residence; refunds and credits.** Rental charged to the following:

5   A. An individual who resides continuously for 28 days or more at any one hotel,
6   rooming house, tourist camp or trailer camp, if the individual does not maintain a
7   primary residence at some other location or is residing away from the individual's
8   primary residence in connection with employment or education; ~~and~~

9   B. A person that rents living quarters for 28 or more consecutive days, when the living
10   quarters are used by the person's employees in connection with their employment~~.~~; and

11   C. An individual who resides continuously in a tent or trailer space for 90 days or more
12   in order to work during the summer season.

13   Any tax paid by an individual or person specified in paragraph A or B during the initial 28-
14   day period must be refunded by the retailer. If the tax has been reported and paid to the
15   State by the retailer, it may be taken as a credit by the retailer on the return filed by the
16   retailer covering the month in which the refund was made.

17   **Sec. 2. Effective date.** This Act takes effect January 1, 2021.

18   **SUMMARY**

19   This bill provides that the sales tax exemption for rental of certain living quarters
20   applies to individuals residing continuously in a tent or trailer space for 90 days or more in
21   order to work during the summer season.