



131st MAINE LEGISLATURE

FIRST SPECIAL SESSION-2023

Legislative Document

No. 1958

H.P. 1260

House of Representatives, May 18, 2023

**An Act to Provide the Mi'kmaq Nation with Sales Tax Revenue for
Sales Occurring on Mi'kmaq Nation Territory**

(AFTER DEADLINE)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Reference to the Committee on Taxation suggested and ordered printed.

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

ROBERT B. HUNT
Clerk

Presented by Representative PERRY of Bangor.

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

2 **Sec. 1. 36 MRSA §1815, sub-§1-C** is enacted to read:

3 **1-C. Mi'kmaq Sales Tax Fund.** The Mi'kmaq Sales Tax Fund, referred to in this
4 section as "the Mi'kmaq fund," is established as a dedicated account to be administered by
5 the Treasurer of State for the purpose of returning sales tax revenue to the Mi'kmaq Nation
6 pursuant to subsections 2 and 3.

7 **Sec. 2. 36 MRSA §1815, sub-§2,** as amended by PL 2021, c. 681, Pt. E, §2, is
8 further amended to read:

9 **2. Monthly transfer.** By the 20th day of each month, the assessor shall notify the
10 State Controller and the Treasurer of State of the amount of revenue attributable to the tax
11 collected under this chapter in the previous month on sales occurring on the
12 Passamaquoddy Indian territory, the Penobscot Indian territory, ~~and~~ the Houlton Band
13 Trust Land ~~and the Mi'kmaq Nation territory,~~ respectively, reduced by the transfer to the
14 Local Government Fund required by Title 30-A, section 5681. When notified by the
15 assessor, the State Controller shall transfer those amounts to the Passamaquoddy fund, the
16 Penobscot fund, ~~and~~ the Maliseet fund ~~and the Mi'kmaq fund,~~ respectively.

17 For purposes of this subsection, a sale occurs on the Passamaquoddy Indian territory, the
18 Penobscot Indian territory, ~~or~~ the Houlton Band Trust Land ~~or the Mi'kmaq Nation territory~~
19 if:

20 A. The business location of the seller from which the purchase is made is on
21 Passamaquoddy Indian territory, Penobscot Indian territory, ~~or~~ Houlton Band Trust
22 Land ~~or Mi'kmaq Nation territory,~~ respectively; and

23 B. The tangible personal property or taxable service is received by the purchaser also
24 on Passamaquoddy Indian territory, Penobscot Indian territory, ~~or~~ Houlton Band Trust
25 Land ~~or Mi'kmaq Nation territory,~~ respectively. For purposes of this paragraph,
26 "received" has the same meaning as in section 1819.

27 **Sec. 3. 36 MRSA §1815, sub-§3,** as amended by PL 2021, c. 681, Pt. E, §2, is
28 further amended to read:

29 **3. Monthly payment.** By the end of each month, the Treasurer of State shall make
30 payments to the Passamaquoddy Tribe from the Passamaquoddy fund, to the Penobscot
31 Nation from the Penobscot fund, ~~and~~ to the Houlton Band of Maliseet Indians from the
32 Maliseet fund ~~and to the Mi'kmaq Nation from the Mi'kmaq fund~~ equal to the amounts
33 transferred into the respective fund.

34 **SUMMARY**

35 This bill provides the Mi'kmaq Nation with sales tax revenue for sales occurring on
36 Mi'kmaq Nation territory in the same manner currently provided to the Passamaquoddy
37 Tribe, the Penobscot Nation and the Houlton Band of Maliseet Indians.