



128th MAINE LEGISLATURE

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Legislative Document

No. 1597

S.P. 561

In Senate, May 11, 2017

An Act To Exempt from Sales Tax the Fee Associated with the Paint Stewardship Program

(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, reading "Heather J.R. Priest".

HEATHER J.R. PRIEST
Secretary of the Senate

Presented by Senator BREEN of Cumberland.
Cosponsored by Representative TUCKER of Brunswick and
Senators: CHENETTE of York, DAVIS of Piscataquis, DOW of Lincoln, SAVIELLO of
Franklin.

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

2 **Sec. 1. 38 MRSA §2144, sub-§4, ¶C** is enacted to read:

3 C. A paint stewardship assessment imposed pursuant to this subsection is exempt
4 from the sales and use tax imposed pursuant to Title 36, Part 3.

5 **SUMMARY**

6 Under current law, a fee is imposed on each container of paint of 5 gallons or less
7 sold in this State. The fee is imposed on retailers and distributors but then added to the
8 retail cost of paint sold by that retailer or distributor. The fee is used to fund a paint
9 stewardship program, which provides for the collection, recycling and disposal of old
10 paint.

11 This bill exempts from the sales and use tax the fee imposed to fund the paint
12 stewardship program, regardless of whether the fee is paid by a retailer or distributor or
13 passed on to the consumer.