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Date: (Filing No. H- )

**TAXATION**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
130TH LEGISLATURE  
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 447, L.D. 611, “An Act To Exempt Long-term Lodging from the 9 Percent Sales Tax on Lodging”

Amend the bill by striking out all of section 1 and inserting the following:

**'Sec. 1. 36 MRSA §1760, sub-§20,** as repealed and replaced by PL 2017, c. 170, Pt.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

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

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

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

C. An individual who resides continuously in a trailer camp for 90 days or more.

Any tax paid by an individual or person specified in paragraph A ~~or~~ B or C during the initial 28-day period or 90-day period must be refunded by the retailer. If the tax has been reported and paid to the State by the retailer, it may be taken as a credit by the retailer on the return filed by the retailer covering the month in which the refund was made.'

Amend the bill in section 2 in the first line (page 1, line 17 in L.D.) by striking out the following: "2021" and inserting the following: '2022'

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

**SUMMARY**

This amendment clarifies that the bill applies to individuals residing continuously in a trailer camp for 90 days or more and removes from the bill the requirement that the purpose

**COMMITTEE AMENDMENT**

1 of living in a trailer camp is in order to work during the summer season. The bill also  
2 changes the effective date of the bill to January 1, 2022.