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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. 928, L.D. 1261, “An Act To Improve Camping Opportunities in Maine by Exempting Certain Campground Rental Fees from the Sales and Use Tax ”

Amend the bill by striking out everything after the enacting clause and inserting the following:

'Sec. 1. 36 MRSA §1760, sub-§107 is enacted to read:

107. Camping sites. Beginning January 1, 2022, the rental of a site for the location by the renter of a tent, tent house, truck camper, camper trailer or other mobile vehicle designed for camping for the purpose of providing temporary living quarters for recreational, camping, travel or other use.'

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

SUMMARY

This amendment replaces the bill and provides a sales and use tax exemption for the rental of a site for the location by the renter of a tent, tent house, truck camper, camper trailer or other mobile vehicle designed for camping for the purpose of providing temporary living quarters for recreational, camping, travel or other use.

**FISCAL NOTE REQUIRED
(See attached)**

COMMITTEE AMENDMENT