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Date: (Filing No. S-)

TAXATION

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**STATE OF MAINE
SENATE
128TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 561, L.D. 1597, Bill, “An Act To Exempt from Sales Tax the Fee Associated with the Paint Stewardship Program”

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

Sec. 1. 36 MRSA §1752, sub-§14, ¶B, as repealed and replaced by PL 2015, c. 494, Pt. A, §44, is amended to read:

- B. "Sale price" does not include:
 - (1) Discounts allowed and taken on sales;
 - (2) Allowances in cash or by credit made upon the return of merchandise pursuant to warranty;
 - (3) The price of property returned by customers, when the full price is refunded either in cash or by credit;
 - (4) The price received for labor or services used in installing or applying or repairing the property sold, if separately charged or stated;
 - (5) Any amount charged or collected, in lieu of a gratuity or tip, as a specifically stated service charge, when that amount is to be disbursed by a hotel, restaurant or other eating establishment to its employees as wages;
 - (6) The amount of any tax imposed by the United States on or with respect to retail sales, whether imposed upon the retailer or the consumer, except any manufacturers', importers', alcohol or tobacco excise tax;
 - (7) The cost of transportation from the retailer's place of business or other point from which shipment is made directly to the purchaser, provided that those charges are separately stated and the transportation occurs by means of common carrier, contract carrier or the United States mail;

COMMITTEE AMENDMENT

- 1 (8) Any amount charged or collected by a person engaged in the rental of living
- 2 quarters as a forfeited room deposit or cancellation fee if the prospective
- 3 occupant of the living quarters cancels the reservation on or before the scheduled
- 4 date of arrival;
- 5 (9) Any amount charged for the disposal of used tires;
- 6 (10) Any amount charged for a paper or plastic single-use carry-out bag; ~~or~~
- 7 (11) Any charge, deposit, fee or premium imposed by a law of this State; or
- 8 (12) A paint stewardship assessment imposed pursuant to Title 38, section 2144.

9 **Sec. 2. Effective date; application.** This Act takes effect December 1, 2017 and
10 applies to sales of paint occurring on or after that date without regard to when the paint
11 stewardship assessment was added to the consumer’s purchase price.’

12 **SUMMARY**

13 This amendment provides for proper administration of the exclusion from sales tax of
14 the paint stewardship assessment by providing that the assessment is excluded from the
15 sale price to which the sales tax applies. The amendment includes an effective date and
16 application provision.