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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. 483, L.D. 1405, Bill, “An Act To Require Remote Sellers To Collect and Remit Sales and Use Tax on Sales into Maine and To Provide Retailers a Collection Allowance”

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

'Sec. 1. 36 MRSA §1754-B, sub-§4 is enacted to read:

4. Collection allowance. A seller that is required to register pursuant to this section and that collects and remits sales tax in accordance with the provisions of this Part may deduct and retain for each filing period the lesser of \$500 and 1% of that tax as a collection allowance. The collection allowance does not apply to taxes collected by a state, county or municipal agency.'

Amend the bill by inserting after section 2 the following:

'Sec. 3. Appropriations and allocations. The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF
Revenue Services, Bureau of 0002**

Initiative: Provides funding for 2 Senior Revenue Agent positions and related costs to review and process sales tax collection allowances.

GENERAL FUND	2017-18	2018-19
POSITIONS - LEGISLATIVE COUNT	1.000	1.000
Personal Services	\$180,538	\$185,954
All Other	\$14,988	\$14,988
GENERAL FUND TOTAL	\$195,526	\$200,942

COMMITTEE AMENDMENT

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

3 **SUMMARY**

4 This amendment changes the amount that may be retained by a seller that collects
5 sales tax to the lesser of \$500 and 1% of the tax collected per filing period. The
6 amendment also adds an appropriations and allocations section.

7 **FISCAL NOTE REQUIRED**

8 **(See attached)**