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Date: (Filing No. H- )

**TAXATION**

Reproduced and distributed under the direction of the Clerk of the House.

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

COMMITTEE AMENDMENT “ ” to H.P. 993, L.D. 1342, “An Act To Authorize a Local Option Sales Tax on Lodging and Other Goods and Provide Funding for Tax Abatement and Rental Relief”

Amend the bill by striking out the title and substituting the following:

**'An Act To Authorize a Local Option Sales Tax on Prepared Food and Lodging and Provide Funding for Property Tax and Rent Relief'**

Amend the bill in section 4 in §1820 in the first line (page 1, line 23 in L.D.) by inserting after the following: "**tax on**" the following: '**prepared food and**'

Amend the bill in section 4 in §1820 in subsection 2 in the last line (page 1, line 31 in L.D.) by striking out the following: "rental" and inserting the following: 'prepared food and rental'

Amend the bill in section 4 in §1820 in subsection 3 in the first line (page 1, line 32 in L.D.) by inserting after the following: "limited to" the following: 'prepared food and'

Amend the bill in section 4 in §1820 in subsection 3 in the 2nd line (page 1, line 33 in L.D.) by inserting after the following: "value of" the following: 'prepared food or'

Amend the bill in section 4 in §1820 in subsection 6 by striking out all of the first blocked paragraph (page 2, lines 11 and 12 in L.D.).

Amend the bill in section 4 in §1820 in subsection 9 in the last 4 lines (page 2, lines 36 to 39 in L.D.) by striking out the following: "and the total number of votes cast equals or exceeds 20% of the total number of votes cast in the municipality in the most recent gubernatorial election, except that no local option sales tax may take effect before July 1, 2022" and inserting the following: ', except that no local option sales tax may take effect before July 1, 2023'

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

**COMMITTEE AMENDMENT**

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**SUMMARY**

This amendment provides that a municipality may adopt a local option sales tax on prepared food as well as lodging. The amendment deletes a reference to the unorganized territory, removes a requirement for a minimum number of voters at a referendum to approve the local option sales tax and provides that a local option sales tax may not take effect before July 1, 2023.

**FISCAL NOTE REQUIRED**

**(See attached)**