



127th MAINE LEGISLATURE

FIRST REGULAR SESSION-2015

Legislative Document

No. 689

S.P. 247

In Senate, March 3, 2015

**An Act To Support Maine's Tourism Marketing Promotion
Program by Eliminating the Sales Tax Exemption for Casual
Rentals for Fewer Than 15 Days a Year**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Heather J.R. Priest".

HEATHER J.R. PRIEST
Secretary of the Senate

Presented by Senator ROSEN of Hancock.
Cosponsored by Representative WARD of Dedham and
Representative: CAMPBELL of Orrington.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §1764**, as amended by PL 2013, c. 331, Pt. C, §9, is further
3 amended to read:

4 **§1764. Tax against certain casual sales**

5 The tax imposed by this Part must be levied upon all casual rentals of living quarters
6 in a hotel, rooming house, tourist camp or trailer camp and upon all casual sales involving
7 the sale of trailers, truck campers, motor vehicles, special mobile equipment, watercraft
8 or aircraft unless the property is sold for resale at retail sale or to a corporation,
9 partnership, limited liability company or limited liability partnership when the seller is
10 the owner of 50% or more of the common stock of the corporation or of the ownership
11 interests in the partnership, limited liability company or limited liability partnership. ~~This~~
12 ~~section does not apply to the rental of living quarters rented for a total of fewer than 15~~
13 ~~days in the calendar year, except that a person who owns and offers for rental more than~~
14 ~~one property in the State during the calendar year is liable for collecting sales tax with~~
15 ~~respect to the rental of each unit regardless of the number of days for which it is rented.~~
16 For purposes of this section, "special mobile equipment" does not include farm tractors
17 and lumber harvesting vehicles or loaders.

18 **SUMMARY**

19 This bill eliminates the exemption from sales tax currently allowed on the rental of
20 living quarters for fewer than 15 days a year.