



130th MAINE LEGISLATURE

FIRST SPECIAL SESSION-2021

Legislative Document

No. 1362

S.P. 449

In Senate, April 7, 2021

An Act To Excuse Certain Marketplace Sellers and Facilitators for Failing To Collect and Remit Sales and Use Taxes on Ammunition Sales

Received by the Secretary of the Senate on April 5, 2021. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT
Secretary of the Senate

Presented by Senator DAVIS of Piscataquis.
Cosponsored by Representative HANLEY of Pittston and
Senator: POULIOT of Kennebec, Representative: COREY of Windham.

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

2 **Sec. 1. Definitions.** As used in this Act, unless the context otherwise indicates, the
3 following terms have the following meanings.

4 1. "Marketplace facilitator" means a marketplace facilitator, as defined in the Maine
5 Revised Statutes, Title 36, section 1752, subsection 6-F, that is required to register with the
6 State Tax Assessor under Title 36, section 1754-B, subsection 1-B, paragraph B.

7 2. "Marketplace seller" means a marketplace seller, as defined in Title 36, section
8 1752, subsection 6-G, that is required to register with the State Tax Assessor under Title
9 36, section 1754, subsection 1-B, paragraph B.

10 **Sec. 2. Unpaid taxes on ammunition sales; grace period.** If, no later than
11 October 31, 2021, a marketplace facilitator or marketplace seller remits to the Department
12 of Administrative and Financial Services, Maine Revenue Services all taxes owed under
13 the Maine Revised Statutes, Title 36, Part 3 on sales of ammunition made between July 1,
14 2018 and September 1, 2021, the department may not assess a penalty for or collect interest
15 on the untimely remittance.

16 **SUMMARY**

17 This bill provides that a marketplace facilitator or marketplace seller that sold
18 ammunition to residents of the State between July 1, 2018 and September 1, 2021 may not
19 be assessed a penalty for or charged interest on the untimely remittance of the sales taxes
20 imposed on those sales if it remits the taxes owed the Department of Administrative and
21 Financial Services, Maine Revenue Services no later than October 31, 2021.