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Testimony of Rep. Jennifer Poirier introducing
**L.D. 291, "An Act to Eliminate the Lodging Tax on Campground Sites and Revert to Using
the Current Sales Tax"**
Before the Joint Standing Committee on Taxation

February 12, 2025

Senator Grohoski, Representative Cloutier, and Members of the Joint Standing Committee on Taxation,

My name is Representative Jennifer Poirier. I represent District 70, which is all of Skowhegan, and I am here today to introduce LD 291, "An Act to Eliminate the Lodging Tax on Campground Sites and Revert to Using the Current Sales Tax." I urge you to pass this important legislation to promote fairness, affordability, and economic sustainability in Maine's outdoor recreation industry.

Maine's campgrounds provide an affordable and accessible way for residents and visitors alike to experience the natural beauty of our state. Unlike hotels and other lodging establishments, campgrounds cater to families, outdoor enthusiasts, and budget-conscious travelers who seek a more rustic and economical vacation experience. The lodging tax, which is traditionally applied to hotels, motels, and inns, unfairly burdens those who choose to camp rather than stay in commercial accommodations.

In 2016, the Maine Legislature enacted a law to tax campers the same lodging tax as hotels and rooming houses, raising the tax rate for camping to 9%. This decision needs to be revisited. Campground owners were forced to raise rates to cover the additional expense this tax incurred. Families camping seasonally at an oceanside campground in Old Orchard Beach in 2024 paid \$6,750. The Lodging Tax added an additional \$600.00. This is in addition to the cost of camper registration fees and utility charges that longterm campers are expected to pay.

Applying the lodging tax to campground sites increases the cost for families, retirees, and individuals who rely on camping as an affordable vacation option. Many of these individuals contribute significantly to Maine's economy through outdoor recreation, local businesses, and tourism-related spending. By eliminating the lodging tax on campground sites and reverting to the standard sales tax, Maine can better support its campground industry, encourage tourism, and maintain affordability for those who choose to camp.

Additionally, this legislation will provide relief to small campground owners who already operate on tight margins. Removing the lodging tax will ease administrative burdens and allow these small businesses to remain competitive with other outdoor recreation destinations in neighboring states.

Families should be able to enjoy the great outdoors whether for a weekend, a week, or for the season. By lowering the tax rate, we lower the cost burden on already struggling families. Passing LD 291 is a step toward ensuring tax fairness, supporting Maine's tourism economy, and maintaining affordability for the many individuals and families who cherish our state's outdoor heritage. I respectfully urge you to vote in favor of this bill.

Thank you for your time and consideration and I am happy to answer any questions you may have.

Jennifer Poirier
State Representative