



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: MAINE RELAY 711

Tiffany Roberts

35 Buttonwood Road
South Berwick, ME 03908
Home: (207) 210-3287

Tiffany.Roberts@legislature.maine.gov

April 2, 2025

Testimony of Rep. Tiffany Roberts in support of

LD 1211, An Act Regarding Certain Definitions in the Sales and Use Tax Laws Affecting Rental Equipment and Automobiles Used in Transporting Goods *Before the Joint Standing Committee on Taxation*

Good afternoon, Senator Grohoski, Representative Cloutier and members of the Committee on Taxation. I am Representative Tiffany Roberts, and I represent House District 149 which includes parts of North and South Berwick. I am pleased to testify in support of **LD 1211, An Act Regarding Certain Definitions in the Sales and Use Tax Laws Affecting Rental Equipment and Automobiles Used in Transporting Goods**.

This bill addresses an unintended consequence created by LD 2000 in the 131st Legislature. That legislation inadvertently imposed a new tax burden on tangible personal property that is used exclusively at the primary business location of the lessor, creating financial strain on many Maine businesses.

In the last 4 of my 6 years in the legislature, I served as House Chair of the IDEA committee. It was then that I worked on economic development policies and prioritized supporting Maine businesses that I became keenly aware of the different needs and strengths of businesses across the state. It's not a one-size-fits-all approach. Living and representing a border district, I know firsthand how policies, especially around taxes, affect business in my area. An increase that may seem minimal in the broader state view, easily can drive customers and businesses across state lines. To put this in perspective, I can physically walk from my house to two separate New Hampshire borders in a little over a mile.

At the beginning of this session, I was made aware of the tax increase that is up for discussion today. When my local golf course reached out, I struggled to easily find and point to the bill that put it in place. I want to thank the bill sponsor for finding the original policy and bringing this bill forth.

Outlook Golf Course is a significant employer and economic driver in my district. This family-owned business has been serving our community for generations, providing recreational opportunities and employment for dozens of local residents. This golf course is only one arm of

the larger recreation, tourism and hospitality businesses the family runs. They all rely on each other, as some would say we are still a small town. The current tax structure unfairly burdens them and similar businesses across our state.

Golf is more than just a pastime in Maine – it's a crucial component of our outdoor recreation economy that attracts tourists, supports local businesses and provides healthy outdoor activities for Mainers of all ages. With the location bordering New Hampshire, which has no sales tax, our golf course and related businesses face a competitive disadvantage that threatens their viability.

If this tax burden remains in place, we risk losing business across the border, resulting in lost revenue, reduced employment opportunities and diminished recreational options for our constituents. During these challenging economic times, we should support our local businesses, not create additional obstacles to their success.

I ask the committee to support LD 1211 to correct this oversight in our tax code, protect important outdoor recreational opportunities and ensure that Maine businesses can compete on a level playing field with our neighboring states.