

STATE OF MAINE

IN THE YEAR OF OUR LORD
TWO THOUSAND AND EIGHTEEN

S.P. 561 - L.D. 1597

**An Act To Exempt from Sales Tax the Fee Associated with the Paint
Stewardship Program**

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

Sec. 1. 36 MRSA §1752, sub-§14, ¶B, as repealed and replaced by PL 2015, c. 494, Pt. A, §44, is amended to read:

B. "Sale price" does not include:

- (1) Discounts allowed and taken on sales;
- (2) Allowances in cash or by credit made upon the return of merchandise pursuant to warranty;
- (3) The price of property returned by customers, when the full price is refunded either in cash or by credit;
- (4) The price received for labor or services used in installing or applying or repairing the property sold, if separately charged or stated;
- (5) Any amount charged or collected, in lieu of a gratuity or tip, as a specifically stated service charge, when that amount is to be disbursed by a hotel, restaurant or other eating establishment to its employees as wages;
- (6) The amount of any tax imposed by the United States on or with respect to retail sales, whether imposed upon the retailer or the consumer, except any manufacturers', importers', alcohol or tobacco excise tax;
- (7) The cost of transportation from the retailer's place of business or other point from which shipment is made directly to the purchaser, provided that those charges are separately stated and the transportation occurs by means of common carrier, contract carrier or the United States mail;
- (8) Any amount charged or collected by a person engaged in the rental of living quarters as a forfeited room deposit or cancellation fee if the prospective occupant of the living quarters cancels the reservation on or before the scheduled date of arrival;

- (9) Any amount charged for the disposal of used tires;
- (10) Any amount charged for a paper or plastic single-use carry-out bag; ~~or~~
- (11) Any charge, deposit, fee or premium imposed by a law of this State; or
- (12) A paint stewardship assessment imposed pursuant to Title 38, section 2144.

Sec. 2. Effective date; application. This Act takes effect December 1, 2018 and applies to sales of paint occurring on or after that date without regard to when the paint stewardship assessment was added to the consumer's purchase price.