



132nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2025

Legislative Document

No. 291

H.P. 191

House of Representatives, February 3, 2025

An Act to Eliminate the Lodging Tax on Campground Sites and Revert to Using the Current Sales Tax

Received by the Clerk of the House on January 30, 2025. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT

Clerk

Presented by Representative POIRIER of Skowhegan.
Cosponsored by Representatives: BOYER of Poland, COLLAMORE of Pittsfield,
FAULKINGHAM of Winter Harbor, GIFFORD of Lincoln, GREENWOOD of Wales,
MORRIS of Turner, UNDERWOOD of Presque Isle.

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

2 **Sec. 1. 36 MRSA §1811, sub-§1, ¶D**, as amended by PL 2023, c. 643, Pt. H, §23
3 and c. 673, §22 and affected by c. 643, Pt. H, §29 and c. 673, §28, is further amended by
4 amending subparagraph (3) to read:

5 (3) Nine percent on the value of rental of living quarters in ~~any~~ a hotel, or rooming
6 house ~~or~~, except for those in a tourist or trailer camp;

7 **Sec. 2. Application.** This Act applies to sales occurring on or after January 1, 2026.

8 **SUMMARY**

9 Under current law, the rental of living quarters in tourist camps and trailer camps is
10 subject to a sales tax of 9%. This bill removes living quarters in tourist camps and trailer
11 camps from inclusion under the 9% sales tax rate, which will result in the rental of living
12 quarters in trailer camps and tourist camps being subject to the general sales tax rate, which
13 is currently 5.5%.