



# 130th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2021

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Legislative Document

No. 611

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H.P. 447

House of Representatives, March 1, 2021

**An Act To Exempt Long-term Lodging from the 9 Percent Sales Tax  
on Lodging**

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Received by the Clerk of the House on February 25, 2021. 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 "R B. Hunt".

ROBERT B. HUNT  
Clerk

Presented by Representative RUDNICKI of Fairfield.

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

2 **Sec. 1. 36 MRSA §1760, sub-§20**, as repealed and replaced by PL 2017, c. 170,  
3 Pt. C, §5, is amended to read:

4 **20. Continuous residence; refunds and credits.** Rental charged to the following:

5 A. An individual who resides continuously for 28 days or more at any one hotel,  
6 rooming house, tourist camp or trailer camp, if the individual does not maintain a  
7 primary residence at some other location or is residing away from the individual's  
8 primary residence in connection with employment or education; ~~and~~

9 B. A person that rents living quarters for 28 or more consecutive days, when the living  
10 quarters are used by the person's employees in connection with their employment; ~~and~~

11 C. An individual who resides continuously in a tent or trailer space for 90 days or more  
12 in order to work during the summer season.

13 Any tax paid by an individual or person specified in paragraph A or B during the initial 28-  
14 day period must be refunded by the retailer. If the tax has been reported and paid to the  
15 State by the retailer, it may be taken as a credit by the retailer on the return filed by the  
16 retailer covering the month in which the refund was made.

17 **Sec. 2. Effective date.** This Act takes effect January 1, 2021.

18 **SUMMARY**

19 This bill provides that the sales tax exemption for rental of certain living quarters  
20 applies to individuals residing continuously in a tent or trailer space for 90 days or more in  
21 order to work during the summer season.