



130th MAINE LEGISLATURE

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Legislative Document

No. 1261

H.P. 928

House of Representatives, March 26, 2021

**An Act To Improve Camping Opportunities in Maine by Exempting
Certain Campground Rental Fees from the Sales and Use Tax**

Received by the Clerk of the House on March 24, 2021. Referred to the Committee on
Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

Handwritten signature of Robert B. Hunt in cursive.

ROBERT B. HUNT
Clerk

Presented by Representative HEPLER of Woolwich.
Cosponsored by Representatives: PARRY of Arundel, WILLIAMS of Bar Harbor.

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

2 **Sec. 1. 23 MRSA §1912-C, sub-§5, ¶C**, as enacted by PL 2013, c. 549, §3, is
3 amended by amending subparagraph (3) to read:

4 (3) Have generated at least 1% of the State's total sales subject to the taxes under
5 Title 36, section 1811 on the value of liquor sold in licensed establishments as
6 defined in Title 28-A, section 2, subsection 15, prepared food and rental of living
7 quarters in any hotel, rooming house or ~~tourist or trailer camp~~ campground over
8 the previous 3 years and must offer recreational opportunities of sufficient traffic
9 significance to warrant signs in accordance with criteria developed by the signing
10 agency;

11 **Sec. 2. 36 MRSA §1752, sub-§1-K** is enacted to read:

12 **1-K. Campground.** "Campground" has the same meaning as in Title 22, section 2491,
13 subsection 1.

14 **Sec. 3. 36 MRSA §1752, sub-§11-B**, as enacted by PL 2017, c. 375, Pt. A, §1, is
15 amended to read:

16 **11-B. Room remarketer.** "Room remarketer" means a person who reserves, arranges
17 for, offers, furnishes or collects or receives consideration for the rental of living quarters in
18 this State, whether directly or indirectly, pursuant to a written or other agreement with the
19 owner, manager or operator of a hotel, rooming house or ~~tourist or trailer camp~~
20 campground.

21 **Sec. 4. 36 MRSA §1752, sub-§17-B**, as amended by PL 2013, c. 156, §2, is further
22 amended to read:

23 **17-B. Taxable service.** "Taxable service" means the rental of living quarters in a
24 hotel, rooming house or ~~tourist or trailer camp~~ campground; the transmission and
25 distribution of electricity; the rental or lease of an automobile, a camper trailer, or a motor
26 home, as defined in Title 29-A, section 101, subsection 40; the rental or lease of a pickup
27 truck or van with a gross vehicle weight of less than 26,000 pounds from a person primarily
28 engaged in the business of renting automobiles; the sale of an extended service contract on
29 an automobile or truck that entitles the purchaser to specific benefits in the service of the
30 automobile or truck for a specific duration; and the sale of prepaid calling service.

31 **Sec. 5. 36 MRSA §1752, sub-§19** is repealed.

32 **Sec. 6. 36 MRSA §1752, sub-§20**, as amended by PL 2007, c. 627, §44, is repealed.

33 **Sec. 7. 36 MRSA §1760, sub-§20**, as repealed and replaced by PL 2017, c. 170,
34 Pt. C, §5, is repealed.

35 **Sec. 8. 36 MRSA §1760, sub-§20-A** is enacted to read:

36 **20-A. Continuous residence; refunds and credits.** Rental charged to any person
37 who resides continuously for 28 days or more at:

38 A. Any one hotel or rooming house if:

39 (1) The person does not maintain a primary residence at some other location; or

