



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.

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

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

