

**§1861. Imposition**

A tax is imposed, at the respective rate provided in section 1811, on the use or other consumption in this State of tangible personal property or a service, the sale of which would be subject to tax under section 1764 or 1811. Every person so using or otherwise consuming is liable for the tax until the person has paid the tax or has taken a receipt from the seller, as duly authorized by the assessor, showing that the seller has collected the sales or use tax, in which case the seller is liable for it. Retailers registered under section 1754-B or 1756 shall collect the tax and make remittance to the assessor. The amount of the tax payable by the purchaser is that provided in the case of sales taxes by section 1812. When tangible personal property purchased for resale is withdrawn from inventory by the retailer for the retailer's own use, use tax liability accrues at the date of withdrawal. [PL 2019, c. 379, Pt. B, §6 (AMD).]

**SECTION HISTORY**

PL 1965, c. 136 (AMD). P&SL 1967, c. 191, §D3 (AMD). PL 1967, c. 544, §94 (AMD). PL 1967, c. 544, §112 (RP). PL 1969, c. 295, §4 (AMD). PL 1985, c. 783, §7 (RPR). PL 1987, c. 497, §41 (AMD). PL 1991, c. 846, §25 (AMD). PL 1995, c. 640, §6 (AMD). PL 2019, c. 379, Pt. B, §6 (AMD).

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