

CHAPTER 213**SALES TAX****§1811. Sales tax****(CONTAINS TEXT WITH VARYING EFFECTIVE DATES)**

1. Tax imposed; rates. A tax is imposed on the value of all tangible personal property, products transferred electronically and taxable services sold at retail in this State. Value is measured by the sale price.

A. For sales occurring on or after October 1, 2013 and before January 1, 2016, the rate of tax is 5.5% on the value of all tangible personal property and taxable services, except the rate of tax is:

- (1) Eight percent on the value of prepared food;
- (2) Eight percent on the value of liquor sold in licensed establishments as defined in Title 28-A, section 2, subsection 15, in accordance with Title 28-A, chapter 43;
- (3) Eight percent on the value of rental of living quarters in any hotel, rooming house or tourist or trailer camp; and
- (4) Ten percent on the value of rental for a period of less than one year of:
 - (a) An automobile;
 - (b) A pickup truck or van with a gross vehicle weight of less than 26,000 pounds rented from a person primarily engaged in the business of renting automobiles; or
 - (c) A loaner vehicle that is provided other than to a motor vehicle dealer's service customers pursuant to a manufacturer's or dealer's warranty. [PL 2019, c. 607, Pt. B, §2 (AMD).]

B. For sales occurring on or after January 1, 2016 and before May 2, 2018, the rate of tax is 5.5% on the value of all tangible personal property and taxable services, except the rate of tax is:

- (1) Eight percent on the value of prepared food;
- (2) Eight percent on the value of liquor sold in licensed establishments as defined in Title 28-A, section 2, subsection 15, in accordance with Title 28-A, chapter 43;
- (3) Nine percent on the value of rental of living quarters in any hotel, rooming house or tourist or trailer camp; and
- (4) Ten percent on the value of rental for a period of less than one year of:
 - (a) An automobile;
 - (b) A pickup truck or van with a gross vehicle weight of less than 26,000 pounds rented from a person primarily engaged in the business of renting automobiles; or
 - (c) A loaner vehicle that is provided other than to a motor vehicle dealer's service customers pursuant to a manufacturer's or dealer's warranty. [PL 2019, c. 607, Pt. B, §3 (AMD).]

C. For sales occurring on or after May 2, 2018 and before October 1, 2019, the rate of tax is 5.5% on the value of all tangible personal property and taxable services, except the rate of tax is:

- (1) Eight percent on the value of prepared food;

- (2) Eight percent on the value of liquor sold in licensed establishments as defined in Title 28-A, section 2, subsection 15, in accordance with Title 28-A, chapter 43;
- (3) Nine percent on the value of rental of living quarters in any hotel, rooming house or tourist or trailer camp;
- (4) Ten percent on the value of rental for a period of less than one year of:
- (a) An automobile;
 - (b) A pickup truck or van with a gross vehicle weight of less than 26,000 pounds rented from a person primarily engaged in the business of renting automobiles; or
 - (c) A loaner vehicle that is provided other than to a motor vehicle dealer's service customers pursuant to a manufacturer's or dealer's warranty; and
- (5) Ten percent on the value of adult use cannabis and adult use cannabis products beginning on the first day of the calendar month in which adult use cannabis and adult use cannabis products may be sold in the State by a cannabis establishment licensed to conduct retail sales pursuant to Title 28-B, chapter 1. [PL 2019, c. 607, Pt. B, §4 (AMD); PL 2021, c. 669, §5 (REV).]
- D. For sales occurring on or after October 1, 2019, the rate of tax is 5.5% on the value of all tangible personal property and taxable services, except the rate of tax is:
- (1) Eight percent on the value of prepared food;
 - (2) Eight percent on the value of liquor sold in licensed establishments as defined in Title 28-A, section 2, subsection 15, in accordance with Title 28-A, chapter 43 and liquor sold for on-premises consumption by a licensed brewery, small brewery, tenant brewery, winery, small winery, tenant winery, distillery or small distillery pursuant to Title 28-A, section 1355-A, subsection 2, paragraph B;
 - (3) Nine percent on the value of rental of living quarters in any hotel, rooming house or tourist or trailer camp;
 - (4) Ten percent on the value of rental for a period of less than one year of:
 - (a) An automobile; or
 - (c) A loaner vehicle that is provided other than to a motor vehicle dealer's service customers pursuant to a manufacturer's or dealer's warranty; and
 - (5) **(TEXT EFFECTIVE UNTIL 1/01/26)** Ten percent on the value of adult use cannabis, adult use cannabis products and, if sold by a person to an individual who is not a qualifying patient, cannabis and cannabis products beginning on the first day of the calendar month in which adult use cannabis and adult use cannabis products may be sold in the State by a cannabis establishment licensed to conduct retail sales pursuant to Title 28-B, chapter 1.
 - (5) **(TEXT EFFECTIVE 1/01/26)** Before January 1, 2026, 10% on the value of adult use cannabis, adult use cannabis products and, if sold by a person to an individual who is not a qualifying patient, cannabis and cannabis products beginning on the first day of the calendar month in which adult use cannabis and adult use cannabis products may be sold in the State by a cannabis establishment licensed to conduct retail sales pursuant to Title 28-B, chapter 1. For sales occurring on or after January 1, 2026, the applicable rate of tax under this subparagraph is 14%. [PL 2025, c. 87, §7 (AMD); PL 2025, c. 388, Pt. F, §1 (AMD); PL 2025, c. 388, Pt. F, §5 (AFF).]
- [PL 2025, c. 87, §7 (AMD); PL 2025, c. 388, Pt. F, §1 (AMD); PL 2025, c. 388, Pt. F, §5 (AFF).]

2. Public utility sales; tax added to rates. The tax imposed upon the sale and distribution of gas, water or electricity by any public utility, the rates for which sale and distribution are established by the Public Utilities Commission, must be added to the rates so established.
[PL 2019, c. 401, Pt. B, §16 (NEW).]

SECTION HISTORY

PL 1965, c. 362, §6 (AMD). PL 1967, c. 71 (AMD). P&SL 1967, c. 191, §D1 (AMD). PL 1967, c. 544, §92 (AMD). PL 1967, c. 544, §112 (RP). PL 1969, c. 295, §2 (AMD). PL 1973, c. 766, §2 (AMD). PL 1977, c. 198, §6 (AMD). PL 1983, c. 859, §§M7,M13 (AMD). PL 1985, c. 783, §5 (AMD). PL 1987, c. 497, §40 (AMD). PL 1989, c. 533, §§10,14 (AMD). PL 1989, c. 588, §B2 (AMD). PL 1989, c. 871, §16 (AMD). PL 1991, c. 528, §§XX1,2 (AMD). PL 1991, c. 528, §§XX7,8,RRR (AFF). PL 1991, c. 591, §§XX1,2 (AMD). PL 1991, c. 591, §§XX7,8 (AFF). PL 1993, c. 410, §§LLL1,KKKK1 (AMD). PL 1993, c. 410, §LLL5 (AFF). PL 1993, c. 471, §3 (AMD). PL 1993, c. 701, §§6,7 (AMD). PL 1993, c. 701, §10 (AFF). PL 1995, c. 5, §F1 (AMD). PL 1995, c. 5, §F2 (AFF). PL 1995, c. 281, §§18,19 (AMD). PL 1995, c. 281, §42 (AFF). PL 1999, c. 401, §§X1-3 (AMD). PL 1999, c. 401, §X5 (AFF). PL 1999, c. 414, §23 (AMD). PL 1999, c. 488, §11 (AMD). PL 2001, c. 439, §TTTT2 (AMD). PL 2001, c. 439, §TTTT3 (AFF). PL 2003, c. 510, §C12 (AMD). PL 2003, c. 510, §C13 (AFF). PL 2003, c. 673, §V23 (AMD). PL 2003, c. 673, §V29 (AFF). PL 2007, c. 410, §5 (AMD). PL 2007, c. 410, §6 (AFF). PL 2007, c. 438, §48 (AMD). PL 2007, c. 444, §1 (AMD). PL 2007, c. 627, §51 (AMD). PL 2007, c. 627, §96 (AFF). PL 2011, c. 209, §4 (AMD). PL 2011, c. 209, §5 (AFF). PL 2013, c. 368, Pt. M, §2 (AMD). PL 2013, c. 368, Pt. N, §2 (AMD). PL 2013, c. 588, Pt. E, §11 (AMD). PL 2015, c. 267, Pt. OOOO, §5 (AMD). PL 2015, c. 267, Pt. OOOO, §7 (AFF). PL 2015, c. 300, Pt. A, §25 (AMD). PL 2017, c. 409, Pt. D, §2 (AMD). PL 2019, c. 231, Pt. A, §10 (AMD). PL 2019, c. 401, Pt. B, §16 (RPR). PL 2019, c. 607, Pt. B, §§2-5 (AMD). PL 2021, c. 578, §4 (AMD). PL 2021, c. 658, §286 (AMD). PL 2021, c. 669, §5 (REV). PL 2023, c. 643, Pt. H, §23 (AMD). PL 2023, c. 643, Pt. H, §29 (AFF). PL 2023, c. 673, §22 (AMD). PL 2023, c. 673, §28 (AFF). PL 2025, c. 87, §7 (AMD). PL 2025, c. 388, Pt. F, §1 (AMD). PL 2025, c. 388, Pt. F, §5 (AFF).

§1811-A. Credit for worthless accounts

The tax paid on sales represented by accounts charged off as worthless may be credited against the tax due on a subsequent return filed within 3 years of the charge-off, but, if any such accounts are thereafter collected by the retailer, a tax must be paid upon the amounts so collected. [PL 2007, c. 438, §49 (AMD).]

SECTION HISTORY

PL 1965, c. 196, §1 (NEW). PL 1981, c. 706, §22 (AMD). PL 2007, c. 438, §49 (AMD).

§1811-B. Credit for tax paid on purchases for resale

A retailer registered under section 1754-B or 1756 may claim a credit for sales tax imposed by this Part if the retailer has paid the sales tax on tangible personal property purchased for resale at retail sale. The credit may be claimed only on the return that corresponds to the period in which the tax was paid. The credit may not be claimed if the item has been withdrawn from inventory by the retailer for the retailer's own use prior to its sale. If the retailer purchases an item for resale at retail sale and pays tax to its vendor and if the retailer's sales and use tax liability for the tax period in question is less than the credit being claimed, the retailer is entitled either to carry the credit forward or to receive a refund of the tax paid. [PL 2019, c. 401, Pt. B, §17 (AMD).]

SECTION HISTORY

PL 2003, c. 673, §AAA3 (NEW). PL 2005, c. 332, §14 (AMD). PL 2005, c. 332, §30 (AFF). PL 2019, c. 401, Pt. B, §17 (AMD).

§1812. Adding tax to sale price**1. Computation.**

[PL 2017, c. 211, Pt. B, §3 (RP); PL 2017, c. 211, Pt. B, §9 (AFF).]

1-A. Computation. Every retailer shall add the sales tax imposed by section 1811 to the sale price on all sales of tangible personal property and taxable services that are subject to tax under this Part. The tax when so added is a debt of the purchaser to the retailer until it is paid and is recoverable at law by the retailer from the purchaser in the same manner as the sale price. When the sale price involves a fraction of a dollar, the tax computation must be carried to the 3rd decimal place, then rounded down to the next whole cent whenever the 3rd decimal place is one, 2, 3 or 4 and rounded up to the next whole cent whenever the 3rd decimal place is 5, 6, 7, 8 or 9.

[PL 2017, c. 211, Pt. B, §4 (NEW); PL 2017, c. 211, Pt. B, §9 (AFF).]

2. Several items. When several purchases are made together and at the same time, the tax may be computed on each item individually or on the total amount of the several items, as the retailer may elect, except that purchases taxed at different rates must be separately totaled.

[PL 2017, c. 211, Pt. B, §5 (AMD); PL 2017, c. 211, Pt. B, §9 (AFF).]

3. Breakage.

[PL 2017, c. 211, Pt. B, §6 (RP); PL 2017, c. 211, Pt. B, §9 (AFF).]

SECTION HISTORY

P&SL 1967, c. 191, §D2 (AMD). PL 1967, c. 544, §93 (AMD). PL 1967, c. 544, §112 (RP). PL 1969, c. 295, §3 (AMD). PL 1985, c. 783, §6 (RPR). PL 1987, c. 402, §A181 (RPR). PL 1989, c. 588, §§B3,B4 (AMD). PL 1989, c. 871, §17 (AMD). PL 1991, c. 528, §§XX3-5 (AMD). PL 1991, c. 528, §§XX7,8,RRR (AFF). PL 1991, c. 591, §§XX3-5 (AMD). PL 1991, c. 591, §§XX7,8 (AFF). PL 1991, c. 846, §24 (AMD). PL 1993, c. 410, §LLL2 (AMD). PL 1993, c. 410, §LLL5 (AFF). PL 1995, c. 281, §20 (AMD). PL 1999, c. 401, §X4 (AMD). PL 1999, c. 414, §§24,25 (AMD). PL 1999, c. 790, §A48 (AMD). PL 2013, c. 368, Pt. M, §3 (AMD). PL 2015, c. 267, Pt. OOOO, §6 (AMD). PL 2015, c. 267, Pt. OOOO, §7 (AFF). PL 2015, c. 300, Pt. A, §26 (AMD). PL 2017, c. 211, Pt. B, §§3-6 (AMD). PL 2017, c. 211, Pt. B, §9 (AFF).

§1813. Illegal collection of sales tax prohibited

Any retailer who knowingly charges or collects as the sales tax due on the sale price of any property or service an amount in excess of that provided by section 1812 commits a Class E crime. [PL 1991, c. 546, §24 (AMD).]

SECTION HISTORY

PL 1977, c. 696, §276 (AMD). PL 1991, c. 546, §24 (AMD).

§1814. Excessive and erroneous collections

1. Tax liability. Whenever the tax collected by a retailer for any period exceeds that provided by law, whether the excess is attributable to the collection of tax on exempt or nontaxable transactions or erroneous computation, the total amount collected, excluding only that portion of the excess that has been returned or credited to the person or persons from whom it was collected, constitutes a tax liability of the retailer that must be reported and paid at the time and in the manner provided by sections 1951-A and 1952.

[PL 2003, c. 390, §11 (AMD).]

2. Tax liability subject to assessment, collection and enforcement. The tax liability specified in subsection 1 is subject to assessment, collection and enforcement by the assessor in the manner provided in chapters 7 and 211 to 225.

[PL 2017, c. 170, Pt. C, §7 (AMD).]

3. Refund. Any such amount which has been paid by or collected from a retailer shall be refunded by the State Tax Assessor to the retailer in accordance with section 2011 only upon submission of proof to the satisfaction of the State Tax Assessor that the amount has been returned or credited to the person or persons from whom it was originally collected. In such cases, interest shall be paid by the State Tax Assessor only upon proof that interest was included in the repayment by the retailer to that person or persons.

[PL 1987, c. 772, §23 (AMD).]

SECTION HISTORY

PL 1977, c. 316, §1 (NEW). PL 1979, c. 378, §9 (AMD). PL 1987, c. 772, §23 (AMD). PL 2003, c. 390, §11 (AMD). PL 2017, c. 170, Pt. C, §7 (AMD).

§1815. Tax from sales occurring on tribal land

1. Passamaquoddy Sales Tax Fund. The Passamaquoddy Sales Tax Fund, referred to in this section as "the Passamaquoddy fund," is established as a dedicated account to be administered by the Treasurer of State for the purpose of returning sales tax revenue to the Passamaquoddy Tribe pursuant to subsections 2 and 3.

[PL 2021, c. 681, Pt. E, §2 (AMD); PL 2021, c. 681, Pt. E, §3 (AFF).]

1-A. Penobscot Sales Tax Fund. The Penobscot Sales Tax Fund, referred to in this section as "the Penobscot fund," is established as a dedicated account to be administered by the Treasurer of State for the purpose of returning sales tax revenue to the Penobscot Nation pursuant to subsections 2 and 3. [PL 2021, c. 681, Pt. E, §2 (NEW); PL 2021, c. 681, Pt. E, §3 (AFF).]

1-B. Maliseet Sales Tax Fund. The Maliseet Sales Tax Fund, referred to in this section as "the Maliseet fund," is established as a dedicated account to be administered by the Treasurer of State for the purpose of returning sales tax revenue to the Houlton Band of Maliseet Indians pursuant to subsections 2 and 3.

[PL 2021, c. 681, Pt. E, §2 (NEW); PL 2021, c. 681, Pt. E, §3 (AFF).]

1-C. Mi'kmaq Sales Tax Fund. The Mi'kmaq Sales Tax Fund, referred to in this section as "the Mi'kmaq fund," is established as a dedicated account to be administered by the Treasurer of State for the purpose of returning sales tax revenue to the Mi'kmaq Nation pursuant to subsections 2 and 3.

[PL 2025, c. 470, Pt. D, §2 (NEW); PL 2025, c. 470, Pt. D, §6 (AFF).]

2. Monthly transfer. By the 20th day of each month, the assessor shall notify the State Controller and the Treasurer of State of the amount of revenue attributable to the tax collected under this chapter in the previous month on sales occurring on the Passamaquoddy Indian territory, the Penobscot Indian territory, the Houlton Band Trust Land and the Mi'kmaq Nation Trust Land, respectively, reduced by the transfer to the Local Government Fund required by Title 30-A, section 5681. When notified by the assessor, the State Controller shall transfer those amounts to the Passamaquoddy fund, the Penobscot fund, the Maliseet fund and the Mi'kmaq fund, respectively.

For purposes of this subsection, a sale occurs on the Passamaquoddy Indian territory, the Penobscot Indian territory, the Houlton Band Trust Land or the Mi'kmaq Nation Trust Land if:

A. The business location of the seller from which the purchase is made is on Passamaquoddy Indian territory, Penobscot Indian territory, Houlton Band Trust Land or Mi'kmaq Nation Trust Land, respectively; and [PL 2025, c. 470, Pt. D, §3 (AMD); PL 2025, c. 470, Pt. D, §6 (AFF).]

B. The tangible personal property or taxable service is received by the purchaser also on Passamaquoddy Indian territory, Penobscot Indian territory, Houlton Band Trust Land or Mi'kmaq Nation Trust Land, respectively. For purposes of this paragraph, "received" has the same meaning as in section 1819. [PL 2025, c. 470, Pt. D, §3 (AMD); PL 2025, c. 470, Pt. D, §6 (AFF).]

[PL 2025, c. 470, Pt. D, §3 (AMD); PL 2025, c. 470, Pt. D, §6 (AFF).]

3. Monthly payment. By the end of each month, the Treasurer of State shall make payments to the Passamaquoddy Tribe from the Passamaquoddy fund, to the Penobscot Nation from the Penobscot fund, to the Houlton Band of Maliseet Indians from the Maliseet fund and to the Mi'kmaq Nation from the Mi'kmaq fund equal to the amounts transferred into the respective fund.

[PL 2025, c. 470, Pt. D, §4 (AMD); PL 2025, c. 470, Pt. D, §6 (AFF).]

4. Quarterly reconciliation. The monthly payments due under this section must be adjusted by any credit or debit necessary for a quarterly reconciliation of payments and transfers made under this section for any erroneous payment or transfers, any erroneous collection and any corresponding refund and by any subsequent assessment, remittance or refund of sales tax to or by the State.

[PL 2025, c. 470, Pt. D, §5 (AMD); PL 2025, c. 470, Pt. D, §6 (AFF).]

SECTION HISTORY

PL 1999, c. 477, §1 (NEW). PL 2021, c. 681, Pt. E, §2 (AMD). PL 2021, c. 681, Pt. E, §3 (AFF). PL 2025, c. 470, Pt. D, §§2-5 (AMD). PL 2025, c. 470, Pt. D, §6 (AFF).

§1816. Special rules for mobile telecommunications services

(REPEALED)

SECTION HISTORY

PL 2001, c. 584, §9 (NEW). PL 2001, c. 584, §10 (AFF). PL 2003, c. 673, §V24 (RP). PL 2003, c. 673, §V29 (AFF).

§1817. Taxes on retail marijuana and retail marijuana products

(REPEALED)

SECTION HISTORY

IB 2015, c. 5, §3 (NEW). PL 2017, c. 1, §21 (AMD). PL 2017, c. 409, Pt. D, §3 (RP). PL 2017, c. 452, §30 (AMD). PL 2021, c. 293, Pt. A, §49 (AMD).

§1818. Tax on adult use cannabis and adult use cannabis products

(CONTAINS TEXT WITH VARYING EFFECTIVE DATES)

(WHOLE SECTION TEXT EFFECTIVE UNTIL 1/01/26)

All sales tax revenue collected pursuant to section 1811 on the sale of adult use cannabis and adult use cannabis products must be deposited into the General Fund, except that, on or before the last day of each month, the State Controller shall transfer 12% of the sales tax revenue received by the assessor during the preceding month pursuant to section 1811 to the Adult Use Cannabis Public Health and Safety and Municipal Opt-in Fund established under Title 28-B, section 1101. [PL 2021, c. 645, §5 (AMD); PL 2021, c. 669, §5 (REV).]

SECTION HISTORY

PL 2017, c. 409, Pt. D, §4 (NEW). PL 2021, c. 645, §5 (AMD). PL 2021, c. 669, §5 (REV).

§1818. Tax on adult use cannabis and adult use cannabis products

(CONTAINS TEXT WITH VARYING EFFECTIVE DATES)

(WHOLE SECTION TEXT EFFECTIVE 1/01/26)

Before January 1, 2026, all sales tax revenue collected pursuant to section 1811 on the sale of adult use cannabis and adult use cannabis products must be deposited into the General Fund, except that, before January 1, 2026, on or before the last day of each month, the State Controller shall transfer 12% of the sales tax revenue received by the assessor during the preceding month pursuant to section 1811 to the Adult Use Cannabis Public Health and Safety and Municipal Opt-in Fund established under Title

28-B, section 1101. Beginning January 1, 2026, on or before the last day of each month, the State Controller shall transfer 9% of the sales tax revenue received by the assessor on the sale of adult use cannabis and adult use cannabis products during the preceding month pursuant to section 1811 to the Adult Use Cannabis Public Health and Safety and Municipal Opt-in Fund established under Title 28-B, section 1101. [PL 2025, c. 388, Pt. F, §2 (AMD); PL 2025, c. 388, Pt. F, §5 (AFF).]

SECTION HISTORY

PL 2017, c. 409, Pt. D, §4 (NEW). PL 2021, c. 645, §5 (AMD). PL 2021, c. 669, §5 (REV). PL 2025, c. 388, Pt. F, §2 (AMD). PL 2025, c. 388, Pt. F, §5 (AFF).

§1819. Sourcing

1. "Receive" and "receipt" defined. For the purposes of this section, "receive" and "receipt" mean:

- A. Taking possession of tangible personal property; [PL 2019, c. 401, Pt. B, §18 (NEW); PL 2019, c. 401, Pt. B, §22 (AFF).]
- B. Making first use of services; or [PL 2019, c. 401, Pt. B, §18 (NEW); PL 2019, c. 401, Pt. B, §22 (AFF).]
- C. Taking possession or making first use of products transferred electronically, whichever comes first. [PL 2019, c. 401, Pt. B, §18 (NEW); PL 2019, c. 401, Pt. B, §22 (AFF).]

"Receive" and "receipt" do not include possession by a shipping company on behalf of the purchaser. [PL 2019, c. 401, Pt. B, §18 (NEW); PL 2019, c. 401, Pt. B, §22 (AFF).]

2. Sourcing for sales of tangible personal property and taxable services; generally. The sale of tangible personal property or a taxable service is sourced in this State pursuant to this subsection, except the sale of mobile telecommunications services, which is sourced under subsection 6. Except as provided in subsections 3 to 5, the provisions of this subsection do not apply to the lease or rental of tangible personal property.

- A. When the tangible personal property or taxable service is received by the purchaser at a business location of the seller, the sale is sourced to that business location. [PL 2019, c. 401, Pt. B, §18 (NEW); PL 2019, c. 401, Pt. B, §22 (AFF).]
- B. When the tangible personal property or taxable service is not received by the purchaser at a business location of the seller, the sale is sourced to the location where receipt by the purchaser or the purchaser's donee occurs, including the location indicated by instructions for delivery to the purchaser or donee known to the seller. [PL 2019, c. 401, Pt. B, §18 (NEW); PL 2019, c. 401, Pt. B, §22 (AFF).]
- C. For a sale when paragraphs A and B do not apply, the sale is sourced to the location indicated by an address for the purchaser that is available from the business records of the seller that are maintained in the ordinary course of the seller's business when use of this address does not constitute bad faith. [PL 2019, c. 401, Pt. B, §18 (NEW); PL 2019, c. 401, Pt. B, §22 (AFF).]
- D. For a sale when paragraphs A to C do not apply, the sale is sourced to the location indicated by an address for the purchaser obtained during the consummation of the sale, including the address of a purchaser's payment instrument, if no other address is available, when use of this address does not constitute bad faith. [PL 2019, c. 401, Pt. B, §18 (NEW); PL 2019, c. 401, Pt. B, §22 (AFF).]
- E. When paragraphs A to D do not apply, including the circumstance in which the seller is without sufficient information to apply paragraphs A to D, the location is determined by the address from which tangible personal property was shipped, from which the tangible personal property or taxable service transferred electronically was first available for transmission by the seller or from which

the service was provided, disregarding for these purposes any location that merely provided the digital transfer of the tangible personal property or taxable service sold. [PL 2019, c. 401, Pt. B, §18 (NEW); PL 2019, c. 401, Pt. B, §22 (AFF).]

[PL 2025, c. 388, Pt. G, §45 (AMD); PL 2025, c. 388, Pt. G, §48 (AFF).]

3. Sourcing for leases or rentals of tangible personal property. The lease or rental of tangible personal property, other than property identified in subsection 4 or 5, is sourced pursuant to this subsection.

A. For a lease or rental that requires recurring periodic payments, the first periodic payment is sourced to this State in the same manner as a sale of tangible personal property in accordance with subsection 2. Periodic payments made subsequent to the first payment are sourced to the primary property location for each time period covered by the payment. For the purposes of this paragraph, "the primary property location" is an address for the property provided by the lessee that is available to the lessor from its records and maintained in the ordinary course of business, when use of this address does not constitute bad faith. The primary property location is not altered by intermittent use at different locations, such as use of business property that accompanies employees on business trips and service calls. [PL 2023, c. 643, Pt. H, §25 (NEW); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §24 (NEW); PL 2023, c. 673, §28 (AFF).]

B. For a lease or rental that does not require recurring periodic payments, the payment is sourced to this State in the same manner as a sale of tangible personal property in accordance with subsection 2. [PL 2023, c. 643, Pt. H, §25 (NEW); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §24 (NEW); PL 2023, c. 673, §28 (AFF).]

This subsection does not affect the imposition or computation of sales or use tax on leases or rentals, based on a lump sum payment or on the basis of accelerated payment, or on the acquisition of property for lease.

[PL 2023, c. 643, Pt. H, §25 (NEW); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §24 (NEW); PL 2023, c. 673, §28 (AFF).]

4. Motor vehicles, trailers, semitrailers, truck campers or aircraft. The lease or rental of motor vehicles, trailers, semitrailers, truck campers or aircraft that do not qualify as transportation equipment, as defined in subsection 5, is sourced pursuant to this subsection.

A. For a lease or rental that requires recurring periodic payments, each periodic payment is sourced to the primary property location. The primary property location is as indicated by an address for the property provided by the lessee that is available to the lessor from its records maintained in the ordinary course of business, when use of this address does not constitute bad faith. This location is not altered by intermittent use at different locations. [PL 2023, c. 643, Pt. H, §26 (NEW); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §25 (NEW); PL 2023, c. 673, §28 (AFF).]

B. For a lease or rental that does not require recurring periodic payments, the payment is sourced to the State in the same manner as a sale of tangible personal property in accordance with the provisions of subsection 2. [PL 2023, c. 643, Pt. H, §26 (NEW); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §25 (NEW); PL 2023, c. 673, §28 (AFF).]

This subsection does not affect the imposition or computation of sales or use tax on leases or rentals, based on a lump sum payment or on the basis of accelerated payment, or on the acquisition of property for lease.

[PL 2023, c. 643, Pt. H, §26 (NEW); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §25 (NEW); PL 2023, c. 673, §28 (AFF).]

5. Transportation equipment. The sale, including lease or rental, of transportation equipment is sourced to the State in the same manner as a sale of tangible personal property in accordance with the provisions of subsection 2. For the purposes of this subsection, "transportation equipment" means:

A. Locomotives and railcars that are used for the carriage of persons or property in interstate commerce; [PL 2023, c. 643, Pt. H, §27 (NEW); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §26 (NEW); PL 2023, c. 673, §28 (AFF).]

B. Trucks and truck tractors with a gross vehicle weight rating greater than 10,000 pounds and trailers, semitrailers or passenger buses that are:

(1) Registered through the International Registration Plan; and

(2) Operated under authority of a carrier authorized and certificated by the United States Department of Transportation or another federal authority to engage in the carriage of persons or property in interstate commerce; [PL 2023, c. 643, Pt. H, §27 (NEW); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §26 (NEW); PL 2023, c. 673, §28 (AFF).]

C. Aircraft that are operated by air carriers authorized and certificated by the United States Department of Transportation, another federal authority or a foreign authority to engage in the carriage of persons or property in interstate or foreign commerce; or [PL 2023, c. 643, Pt. H, §27 (NEW); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §26 (NEW); PL 2023, c. 673, §28 (AFF).]

D. Containers designed for use on and component parts attached to or secured on the equipment described in paragraphs A to C. [PL 2023, c. 643, Pt. H, §27 (NEW); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §26 (NEW); PL 2023, c. 673, §28 (AFF).]

[PL 2023, c. 643, Pt. H, §27 (NEW); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §26 (NEW); PL 2023, c. 673, §28 (AFF).]

6. Sourcing for mobile telecommunications services. The sale of mobile telecommunications services is sourced in this State pursuant to this subsection.

A. Mobile telecommunications services provided to a customer whose place of primary use is located in this State, the charges for which are billed by or for the customer's home service provider, are deemed to be provided at the customer's place of primary use. A home service provider is responsible for obtaining and maintaining a record of a customer's place of primary use. Subject to paragraph B and if the home service provider's reliance on the information provided by its customer is in good faith, the home service provider:

(1) May rely on the applicable residential or business street address supplied by the home service provider's customer; and

(2) May not be held liable for any additional taxes under this Part based on a different determination of the place of primary use. [PL 2025, c. 388, Pt. G, §46 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

B. If the assessor determines that the address used by a home service provider as a customer's place of primary use does not meet the definition provided by section 1752, subsection 7-E, the assessor shall notify the customer in writing of that determination and provide the customer an opportunity to demonstrate that that address is the customer's place of primary use. If the customer fails to demonstrate to the assessor's satisfaction within 30 days from the time the customer receives notice from the assessor, or within another time period as the assessor may allow, that the address in question is the customer's place of primary use, the assessor shall provide the home service provider with the proper address to be used as the customer's place of primary use. The home service provider shall begin using the address provided by the assessor as the customer's place of primary use within 30 days from the date the home service provider receives notice of the assessor's determination. [PL 2025, c. 388, Pt. G, §46 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

C. A home service provider is entitled to the hold harmless protections provided by Section 1 of the federal Mobile Telecommunications Sourcing Act, Public Law 106-252, 114 Stat. 626 (2000). [PL 2025, c. 388, Pt. G, §46 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

D. Notwithstanding any other provision of this Part, otherwise nontaxable charges that are aggregated with and not separately stated from taxable mobile telecommunications charges are subject to taxation unless the home service provider can, to the satisfaction of the assessor, reasonably identify such charges from the home service provider's books and records kept in the regular course of its business. A customer may not rely upon the nontaxability of bundled services unless the customer's home service provider separately states the otherwise nontaxable services or the home service provider elects, after receiving written notice from the customer in the form required by the provider, to provide verifiable data based upon the home service provider's books and records that are kept in the regular course of its business and that reasonably identify the nontaxable charges. [PL 2025, c. 388, Pt. G, §46 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).] [PL 2025, c. 388, Pt. G, §46 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

SECTION HISTORY

PL 2019, c. 401, Pt. B, §18 (NEW). PL 2019, c. 401, Pt. B, §22 (AFF). PL 2021, c. 181, Pt. B, §6 (AMD). PL 2021, c. 181, Pt. B, §7 (AFF). PL 2023, c. 643, Pt. H, §§24-27 (AMD). PL 2023, c. 643, Pt. H, §29 (AFF). PL 2023, c. 673, §§23-26 (AMD). PL 2023, c. 673, §28 (AFF). PL 2025, c. 388, Pt. G, §§45, 46 (AMD). PL 2025, c. 388, Pt. G, §48 (AFF).

§1820. Tax on rental of all-terrain vehicles

On July 1st of each year, the State Controller shall transfer to the ATV Recreational Management Fund established in Title 12, section 1893, subsection 2 an amount, as certified by the State Tax Assessor, that is equivalent to 90% of the revenue from the tax imposed under this Part on the rental of all-terrain vehicles, as defined in Title 12, section 13001, subsection 3, for the first 6 months of the immediately prior fiscal year after the reduction for the transfer to the Local Government Fund as described by Title 30-A, section 5681, subsection 5 and the transfers to the sales tax funds pursuant to section 1815. On October 1st of each year, the State Controller shall transfer to the ATV Recreational Management Fund an amount, as certified by the State Tax Assessor, that is equivalent to 90% of the revenue from the tax imposed under this Part on the rental of all-terrain vehicles for the last 6 months of the immediately prior fiscal year after the reduction for the transfer to the Local Government Fund as described by Title 30-A, section 5681, subsection 5 and the transfers to the sales tax funds pursuant to section 1815. The remaining 10% of the revenue from the tax imposed under this Part on the rental of all-terrain vehicles is transferred to the Multimodal Transportation Fund pursuant to Title 23, section 4210-B, subsection 7-A. The tax amount must be based on actual sales for that fiscal year and may not consider any accruals that may be required by law. [PL 2023, c. 613, Pt. B, §4 (AMD).]

SECTION HISTORY

PL 2021, c. 446, §2 (NEW). PL 2021, c. 630, Pt. D, §2 (AMD). PL 2023, c. 613, Pt. B, §§3, 4 (AMD).

§1821. Tax on sales by automobile dealers and sales and use taxes collected by Bureau of Motor Vehicles related to motor vehicles

Beginning July 1, 2023, and every July 1st thereafter, the assessor shall notify the State Controller of the amount of revenue attributable to the sales tax collected under this Part at the rate of 5.5% for the first 6 months of the prior fiscal year from automobile dealers licensed by the Bureau of Motor Vehicles pursuant to Title 29-A, chapter 9 and the amount of revenue attributable to the sales and use tax imposed at the rate of 5.5% and collected under this Part by the Bureau of Motor Vehicles for the first 6 months of the prior fiscal year. [PL 2023, c. 189, Pt. I, §1 (NEW).]

Beginning October 1, 2023, and every October 1st thereafter, the assessor shall notify the State Controller of the amount of revenue attributable to the sales tax collected under this Part at the rate of 5.5% for the last 6 months of the prior fiscal year from automobile dealers licensed by the Bureau of Motor Vehicles pursuant to Title 29-A, chapter 9 and the amount of revenue attributable to the sales and use tax imposed at the rate of 5.5% and collected under this Part by the Bureau of Motor Vehicles for the last 6 months of the prior fiscal year. [PL 2023, c. 189, Pt. I, §1 (NEW).]

When notified by the assessor, the State Controller shall transfer 40% of the amount in the notice, after the reduction for transfer to the Local Government Fund pursuant to Title 30-A, section 5681, subsection 5, from the General Fund to the Highway Fund. The State Controller shall transfer 22% of the amount transferred to the Highway Fund to the TransCap Trust Fund established in Title 30-A, section 6006-G. [PL 2025, c. 9, Pt. F, §8 (AMD).]

SECTION HISTORY

PL 2023, c. 189, Pt. I, §1 (NEW). PL 2025, c. 9, Pt. F, §8 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the First Special Session of the 132nd Maine Legislature and is current through October 1, 2025. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.