

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 213: SALES TAX**

**§1811. SALES TAX**

A tax is imposed on the value of all tangible personal property, products transferred electronically and taxable services sold at retail in this State. The rate of tax is 7% 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; 7% on the value of rental of living quarters in any hotel, rooming house or tourist or trailer camp; 10% on the value of rental for a period of less than one year of an automobile, of 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 of 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; 7% on the value of prepared food; and 5% on the value of all other tangible personal property and taxable services and products transferred electronically. Notwithstanding the other provisions of this section, from October 1, 2013 to December 31, 2015, the rate of tax is 8% on the value of rental of living quarters in any hotel, rooming house or tourist or trailer camp; 8% on the value of prepared food; 8% 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 5.5% on the value of all other tangible personal property and taxable services and products transferred electronically. Notwithstanding the other provisions of this section, beginning January 1, 2016, the rate of tax is 9% on the value of rental of living quarters in any hotel, rooming house or tourist or trailer camp; 8% on the value of prepared food; 8% 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 5.5% on the value of all other tangible personal property and taxable services and products transferred electronically. Notwithstanding the other provisions of this section, beginning on the first day of the calendar month in which adult use marijuana and adult use marijuana products may be sold in the State by a marijuana establishment licensed to conduct retail sales pursuant to Title 28-B, chapter 1, the rate of tax is 10% on the value of adult use marijuana and adult use marijuana products. Value is measured by the sale price, except as otherwise provided. The value of rental for a period of less than one year of an automobile or of 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 is the total rental charged to the lessee and includes, but is not limited to, maintenance and service contracts, drop-off or pick-up fees, airport surcharges, mileage fees and any separately itemized charges on the rental agreement to recover the owner's estimated costs of the charges imposed by government authority for title fees, inspection fees, local excise tax and agent fees on all vehicles in its rental fleet registered in the State. All fees must be disclosed when an estimated quote is provided to the lessee. [2017, c. 409, Pt. D, §2 (AMD).]

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. [2007, c. 438, §48 (AMD).]

The value of the rental or lease of an automobile for one year or more is the following: the total monthly lease payment multiplied by the number of payments in the lease or rental, the amount of equity involved in any trade-in and the value of any cash down payment. Collection and remittance of the tax is the responsibility of the person that negotiates the lease transaction with the lessee. [2015, c. 300, Pt. A, §25 (AMD).]

A product transferred electronically is sold in this State if: the product is delivered electronically to a purchaser located in this State, the product is received by the purchaser at the seller's location in this State, a Maine billing address is provided by the purchaser in connection with the transaction or a Maine billing address is indicated in the seller's business records. [2013, c. 368, Pt. N, §2 (NEW).]

SECTION HISTORY

1965, c. 362, §6 (AMD). 1967, c. 71, (AMD). P&SL 1967, c. 191, §D1 (AMD). 1967, c. 544, §92 (AMD). 1967, c. 544, §112 (RP). 1969, c. 295, §2 (AMD). 1973, c. 766, §2 (AMD). 1977, c. 198, §6 (AMD). 1983, c. 859, §§M7,M13 (AMD). 1985, c. 783, §5 (AMD). 1987, c. 497, §40 (AMD). 1989, c. 533, §§10,14 (AMD). 1989, c. 588, §B2 (AMD). 1989, c. 871, §16 (AMD). 1991, c. 528, §§XX1,2 (AMD). 1991, c. 528, §§XX7,8,RRR (AFF). 1991, c. 591, §§XX1,2 (AMD). 1991, c. 591, §§XX7,8 (AFF). 1993, c. 410, §§LLL1,KKKK1 (AMD). 1993, c. 410, §LL5 (AFF). 1993, c. 471, §3 (AMD). 1993, c. 701, §§6,7 (AMD). 1993, c. 701, §10 (AFF). 1995, c. 5, §F1 (AMD). 1995, c. 5, §F2 (AFF). 1995, c. 281, §§18,19 (AMD). 1995, c. 281, §42 (AFF). 1999, c. 401, §§X1-3 (AMD). 1999, c. 401, §X5 (AFF). 1999, c. 414, §23 (AMD). 1999, c. 488, §11 (AMD). 2001, c. 439, §TTTT2 (AMD). 2001, c. 439, §TTTT3 (AFF). 2003, c. 510, §C12 (AMD). 2003, c. 510, §C13 (AFF). 2003, c. 673, §V23 (AMD). 2003, c. 673, §V29 (AFF). 2007, c. 410, §5 (AMD). 2007, c. 410, §6 (AFF). 2007, c. 438, §48 (AMD). 2007, c. 444, §1 (AMD). 2007, c. 627, §51 (AMD). 2007, c. 627, §96 (AFF). 2011, c. 209, §4 (AMD). 2011, c. 209, §5 (AFF). 2013, c. 368, Pt. M, §2 (AMD). 2013, c. 368, Pt. N, §2 (AMD). 2013, c. 588, Pt. E, §11 (AMD). 2015, c. 267, Pt. OOOO, §5 (AMD). 2015, c. 267, Pt. OOOO, §7 (AFF). 2015, c. 300, Pt. A, §25 (AMD). 2017, c. 409, Pt. D, §2 (AMD).

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