CHAPTER 211

GENERAL PROVISIONS

§1751. Short title

Chapters 211 to 225 shall be known and may be cited as the "Sales and Use Tax Law."

§1752. Definitions

The following words, terms and phrases when used in chapters 211 to 225 have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

1. Advertise. "Advertise" means to make a public announcement by any means whatsoever, including a notice or announcement in a radio or televised broadcast, newspaper, magazine, catalog, circular, handbill, sign, placard or billboard.
[PL 2007, c. 627, §36 (AMD).]

1-A. Aircraft. "Aircraft" means any powered contrivance designed for navigation in the air except a rocket or missile.
[PL 1975, c. 317, §1 (NEW).]

1-B. Automobile. "Automobile" means a self-propelled 4-wheel motor vehicle designed primarily to carry passengers and not designed to run on tracks. "Automobile" includes a pickup truck or van with a gross vehicle weight rating of 10,000 pounds or less.
[PL 2011, c. 644, §9 (AMD); PL 2011, c. 644, §33 (AFF).]

1-C. Business. "Business" includes any activity engaged in with the object of gain, benefit or advantage, either direct or indirect.
[PL 2011, c. 240, §16 (AMD).]

1-D. Casual sale. "Casual sale" means an isolated transaction in which tangible personal property or a taxable service is sold other than in the ordinary course of repeated and successive transactions of like character by the person making the sale. "Casual sale" includes transactions at a bazaar, fair, rummage sale, picnic or similar event by a civic, religious or fraternal organization that is not a registered retailer. The sale by a registered retailer of tangible personal property that that retailer has used in the course of the retailer's business is not a casual sale if that property is of like character to that sold by the retailer in the ordinary course of repeated and successive transactions. "Casual sale" does not include any transaction in which a retailer sells tangible personal property or a taxable service on behalf of the owner of that property or the provider of that service.
[PL 2005, c. 218, §12 (AMD).]

1-E. Custom computer software program. "Custom computer software program" means any computer software that is written or prepared exclusively for a particular customer. "Custom computer software program" does not include a "canned" or prewritten program that is held or exists for a general or repeated sale, lease or license, even if the program was initially developed on a custom basis or for in-house use. An existing prewritten program that has been modified to meet a particular customer's needs is a "custom computer software program" to the extent of the modification, and to the extent that the amount charged for the modification is separately stated.
[PL 1997, c. 557, Pt. B, §1 (NEW); PL 1997, c. 557, Pt. B, §14 (AFF); PL 1997, c. 557, Pt. G, §1 (AFF).]

1-F. Clean fuel.
[PL 2007, c. 627, §38 (RP).]

1-G. Clean fuel vehicle.

[PL 2007, c. 627, §39 (RP).]

1-H. Commercial groundfishing boat.
[PL 2011, c. 548, §14 (RP).]

1-I. Adult use cannabis. "Adult use cannabis" has the same meaning as in Title 28-B, section 102-A, subsection 1.
[PL 2023, c. 679, Pt. C, §6 (AMD).]

1-J. Adult use cannabis product. "Adult use cannabis product" has the same meaning as in Title 28-B, section 102-A, subsection 2.
[PL 2023, c. 679, Pt. C, §7 (AMD).]

1-K. Ancillary service. "Ancillary service" means a service that is associated with or incidental to the provision of telecommunications services, including, but not limited to, detailed telecommunications billing service, directory assistance, vertical service and voice mail service.
[PL 2025, c. 388, Pt. G, §4 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

1-L. Breast pump. "Breast pump" means an electronically or manually controlled pump device used to express milk from a human breast during lactation, including any external power supply unit packaged and sold with the pump device at the time of sale to power the pump device. "Breast pump" includes breast pump replacement parts, breast pump collection and storage supplies and breast pump kits. For the purposes of this subsection, "breast pump collection and storage supplies" means tangible personal property to be used in conjunction with a breast pump to collect milk expressed from a human breast and to store collected milk until it is ready for consumption.
[PL 2025, c. 388, Pt. G, §5 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

1-M. Cable and satellite television or radio services. "Cable and satellite television or radio services" means all cable and satellite television or radio services, including the installation or use of associated equipment, for which a charge is made.
[PL 2025, c. 388, Pt. G, §6 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

1-N. Conference bridging service. "Conference bridging service" means an ancillary service that links 2 or more participants in an audio or video conference call and may include the provision of a telephone number. "Conference bridging service" does not include the telecommunications services used to reach the conference bridge.
[PL 2025, c. 388, Pt. G, §7 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

1-O. Detailed telecommunications billing service. "Detailed telecommunications billing service" means an ancillary service of separately stating information pertaining to individual calls on a customer's billing statement.
[PL 2025, c. 388, Pt. G, §8 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

1-P. Digital audiovisual and digital audio services. "Digital audiovisual and digital audio services" means the electronic transfer of digital audiovisual works and digital audio works to an end user with the right of less than permanent use granted by the seller, including when conditioned upon continued payment from the purchaser or a subscription. For purposes of this subsection:

A. "End user" means a person other than a person who receives by contract a product transferred electronically for further commercial broadcast, rebroadcast, transmission, retransmission, licensing, relicensing, distribution, redistribution or exhibition of the product, in whole or in part, to another person; [PL 2025, c. 388, Pt. G, §9 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

B. "Permanent" means perpetual or for an indefinite or unspecified length of time; [PL 2025, c. 388, Pt. G, §9 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

C. "Subscription" means an agreement with a seller that grants a purchaser the right to obtain products transferred electronically, in a fixed quantity or for a fixed period of time, or both; and [PL 2025, c. 388, Pt. G, §9 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

D. "Transfer electronically" or "electronic transfer" means obtainment by the purchaser by means other than tangible storage media. [PL 2025, c. 388, Pt. G, §9 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

[PL 2025, c. 388, Pt. G, §9 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

1-Q. Digital audiovisual works. "Digital audiovisual works" means a series of related images that, when shown in succession, impart an impression of motion, together with accompanying sounds, if any.

[PL 2025, c. 388, Pt. G, §10 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

1-R. Digital audio works. "Digital audio works" means works that result from the fixation of a series of musical, spoken or other sounds, including ringtones. For purposes of this subsection, "ringtones" means digitized sound files that are downloaded onto a device and that may be used to alert the purchaser with respect to a communication.

[PL 2025, c. 388, Pt. G, §11 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

2. Business.

[PL 1987, c. 497, §16 (RP).]

2-A. Directly. "Directly," when used in relation to production of tangible personal property, refers to those activities or operations which constitute an integral and essential part of production, as contrasted with and distinguished from those activities or operations which are simply incidental, convenient or remote to production.

[PL 1977, c. 477, §5 (NEW).]

2-B. Extended cable television services.

[PL 2003, c. 673, Pt. V, §7 (RP); PL 2003, c. 673, Pt. V, §29 (AFF).]

2-C. Fabrication services.

[PL 2003, c. 673, Pt. V, §8 (RP); PL 2003, c. 673, Pt. V, §29 (AFF).]

2-D. Forest land.

[PL 2015, c. 300, Pt. A, §10 (RP).]

2-E. Forest products.

[PL 2015, c. 300, Pt. A, §11 (RP).]

2-F. Directory assistance. "Directory assistance" means an ancillary service of providing telephone number information or address information or both.

[PL 2025, c. 388, Pt. G, §12 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

2-G. Durable medical equipment. "Durable medical equipment" means equipment, including repair and replacement parts for such equipment, that:

A. Can withstand repeated use; [PL 2025, c. 388, Pt. G, §13 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

B. Is primarily and customarily used to serve a medical purpose; [PL 2025, c. 388, Pt. G, §13 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

C. Generally is not useful to a person in the absence of illness or injury; and [PL 2025, c. 388, Pt. G, §13 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

D. Is not worn in or on the body. [PL 2025, c. 388, Pt. G, §13 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

"Durable medical equipment" does not include mobility-enhancing equipment.
[PL 2025, c. 388, Pt. G, §13 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

2-H. Fabrication services. "Fabrication services" means the production of tangible personal property for a consideration for a person who furnishes, either directly or indirectly, the materials used in that production.
[PL 2025, c. 388, Pt. G, §14 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

3. Farm tractor. "Farm tractor" means any self-propelled vehicle designed and used primarily as a farm implement for drawing plows, mowing machines and other implements of husbandry.

3-A. Food products.
[PL 1991, c. 528, Pt. RRR (AFF); PL 1991, c. 528, Pt. WW, §1 (RP); PL 1991, c. 528, Pt. WW, §4 (AFF); PL 1991, c. 591, Pt. WW, §1 (RP); PL 1991, c. 591, Pt. WW, §4 (AFF).]

3-B. Grocery staples. "Grocery staples" means food products ordinarily consumed for human nourishment.

"Grocery staples" does not include:

A. Spirituous, malt or vinous liquors; [PL 2015, c. 267, Pt. OOOO, §2 (NEW); PL 2015, c. 267, Pt. OOOO, §7 (AFF).]

B. Medicines, tonics, vitamins and preparations sold as dietary supplements or adjuncts, except when sold on the prescription of a physician; [PL 2017, c. 170, Pt. C, §1 (AMD).]

C. Water, including mineral bottled and carbonated waters and ice; [PL 2015, c. 267, Pt. OOOO, §2 (NEW); PL 2015, c. 267, Pt. OOOO, §7 (AFF).]

D. Dietary substitutes; [PL 2015, c. 267, Pt. OOOO, §2 (NEW); PL 2015, c. 267, Pt. OOOO, §7 (AFF).]

E. Candy and confections, including but not limited to confectionery spreads. As used in this paragraph, "candy" means a preparation of sugar, honey or other natural or artificial sweeteners in combination with chocolate, fruits, nuts or other ingredients or flavorings in the form of bars, drops or pieces; [PL 2015, c. 267, Pt. OOOO, §2 (NEW); PL 2015, c. 267, Pt. OOOO, §7 (AFF).]

F. Prepared food; [PL 2019, c. 231, Pt. A, §5 (AMD).]

G. The following food and drinks ordinarily sold for consumption without further preparation:

(1) Soft drinks and powdered and liquid drink mixes except powdered milk, infant formula, coffee and tea;

(2) Sandwiches and salads;

(3) Supplemental meal items such as corn chips, potato chips, crisped vegetable or fruit chips, potato sticks, pork rinds, pretzels, crackers, popped popcorn, cheese sticks, cheese puffs and dips;

(4) Fruit bars, granola bars, trail mix, breakfast bars, rice cakes, popcorn cakes, bread sticks and dried sugared fruit;

(5) Nuts and seeds that have been processed or treated by salting, spicing, smoking, roasting or other means;

(6) Desserts and bakery items, including but not limited to doughnuts, cookies, muffins, dessert breads, pastries, croissants, cakes, pies, ice cream cones, ice cream, ice milk, frozen confections, frozen yogurt, sherbet, ready-to-eat pudding, gelatins and dessert sauces; and

(7) Meat sticks, meat jerky and meat bars.

As used in this paragraph, "without further preparation" does not include combining an item with a liquid or toasting, microwaving or otherwise heating or thawing a product for palatability rather than for the purpose of cooking the product; and [PL 2019, c. 231, Pt. A, §5 (AMD).]

H. Notwithstanding any other provision of law to the contrary, any food product containing any amount of cannabis or cannabis product. [PL 2019, c. 231, Pt. A, §6 (NEW); PL 2021, c. 669, §5 (REV).]

"Grocery staples" includes bread and bread products, jam, jelly, pickles, honey, condiments, maple syrup, spaghetti sauce or salad dressing when packaged as a separate item for retail sale.
[PL 2019, c. 231, Pt. A, §§5, 6 (AMD); PL 2021, c. 669, §5 (REV).]

3-C. Flea market.
[PL 1993, c. 395, §14 (RP).]

3-D. Furniture.
[PL 2003, c. 673, Pt. V, §9 (RP); PL 2003, c. 673, Pt. V, §29 (AFF).]

3-E. Home service provider. "Home service provider" means the facilities-based carrier or reseller with which a customer contracts for the provision of mobile telecommunications services.
[PL 2025, c. 388, Pt. G, §15 (REEN); PL 2025, c. 388, Pt. G, §48 (AFF).]

4. Hotel. "Hotel" means every building or other structure kept, used, maintained, advertised as or held out to the public to be a place where living quarters are supplied for pay to transient or permanent guests and tenants.

4-A. International telecommunications service. "International telecommunications service" means a telecommunications service that originates or terminates in the United States and terminates or originates outside the United States, respectively. For purposes of this subsection, "United States" includes a territory or possession of the United States.
[PL 2025, c. 388, Pt. G, §16 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

4-B. Interstate telecommunications service. "Interstate telecommunications service" means a telecommunications service that originates in one state, territory or possession of the United States and terminates in a different state, territory or possession of the United States. For purposes of this subsection, "state" includes the District of Columbia.
[PL 2025, c. 388, Pt. G, §17 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

5. In this State or in the State. "In this State" or "in the State" means within the exterior limits of the State of Maine and includes all territory within these limits owned by or ceded to the United States of America and includes sales of tangible personal property and taxable services sourced in this State pursuant to section 1819.
[PL 2021, c. 181, Pt. B, §1 (AMD); PL 2021, c. 181, Pt. B, §7 (AFF).]

5-A. Products for internal human consumption. "Products for internal human consumption" means edible products sold for human nutrition or refreshment and containers or utensils provided simultaneously for the consumption of these products. It does not include spirituous, malt or vinous liquors, medicines, tonics, vitamins, dietary supplements or cigarettes.
[PL 2009, c. 496, §14 (AMD).]

5-B. Liquor. "Liquor" has the same meaning as in Title 28-A, section 2, subsection 16.
[PL 1989, c. 588, Pt. B, §1 (NEW).]

5-C. Loaner vehicle. "Loaner vehicle" means an automobile to be provided to a motor vehicle dealer's service customers for short-term use free of charge pursuant to the dealer's franchise, as defined in Title 10, section 1171, subsection 6.
[PL 2007, c. 627, §40 (NEW).]

5-D. Lease or rental. "Lease or rental," "lease" or "rental" means any transfer of possession or control of tangible personal property for a fixed or indeterminate term for consideration and may include future options to purchase the property or extend the lease or rental. "Lease or rental" includes a sublease and subrental.

"Lease or rental" does not include:

A. Leases and contracts payable by rental or license fees for the right of possession and use when such leases and contracts are determined by the assessor to be in lieu of purchase; [PL 2023, c. 643, Pt. H, §2 (NEW); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §2 (NEW); PL 2023, c. 673, §28 (AFF).]

B. A transfer of possession or control of property under a security agreement or deferred payment plan that requires the transfer of title upon completion of the required payments; or [PL 2025, c. 388, Pt. G, §18 (AMD); PL 2025, c. 388, Pt. G, §48 (AFF).]

C. Providing tangible personal property along with a person to operate that property, for a fixed or indeterminate period of time, when that person is necessary for the tangible personal property to perform as designed and the person does more than maintain, inspect or set up the tangible personal property. [PL 2025, c. 388, Pt. G, §19 (AMD); PL 2025, c. 388, Pt. G, §48 (AFF).]

D. [PL 2025, c. 388, Pt. G, §20 (RP); PL 2025, c. 388, Pt. G, §48 (AFF).]

The characterization of a transaction as a lease or rental under generally accepted accounting principles, the Code, the Uniform Commercial Code or other provisions of federal, state or local law does not affect a determination that a transaction is a lease or rental under chapters 211 to 225.
[PL 2025, c. 388, Pt. G, §§18-20 (AMD); PL 2025, c. 388, Pt. G, §48 (AFF).]

5-E. Lessor. "Lessor" means a person who leases or rents tangible personal property located in this State to another person.
[PL 2023, c. 643, Pt. H, §3 (NEW); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §3 (NEW); PL 2023, c. 673, §28 (AFF).]

6. Living quarters. "Living quarters" means sleeping rooms, sleeping or housekeeping accommodations, and tent or trailer space.

6-A. Manufacturing facility. "Manufacturing facility" means a site at which are located machinery and equipment used directly and primarily in either:

A. The production of tangible personal property intended to be sold or leased ultimately for final use or consumption; or [PL 2015, c. 300, Pt. A, §12 (NEW).]

B. The production of tangible personal property pursuant to a contract with the Federal Government or any agency of the Federal Government. [PL 2015, c. 300, Pt. A, §12 (NEW).]

"Manufacturing facility" includes the machinery and equipment and all machinery, equipment, structures and facilities located at the site and used in support of production or associated with the production. "Manufacturing facility" does not include a site at which a retailer is primarily engaged in making retail sales of tangible personal property that is not produced by the retailer.
[PL 2015, c. 300, Pt. A, §12 (RPR).]

6-B. Mobile telecommunications services.
[PL 2003, c. 673, Pt. V, §11 (RP); PL 2003, c. 673, Pt. V, §29 (AFF).]

6-C. Manufactured housing. "Manufactured housing" has the same meaning as defined in Title 10, section 9002, subsection 7.
[PL 2005, c. 618, §1 (NEW).]

6-D. Cannabis establishment. "Cannabis establishment" has the same meaning as in Title 28-B, section 102-A, subsection 10.

[PL 2023, c. 679, Pt. C, §8 (AMD).]

6-E. Marketplace. "Marketplace" means a physical or electronic location, including, but not limited to, a store, a booth, an Internet website, a catalog or a dedicated sales software application, where tangible personal property or taxable services are offered for sale, regardless of whether the marketplace, marketplace facilitator, marketplace seller or tangible personal property is physically present in this State.
[PL 2019, c. 441, §1 (NEW); PL 2019, c. 441, §9 (AFF).]

REVISOR'S NOTE: (Subsection 6-E as enacted by PL 2019, c. 231, Pt. A, §7 is REALLOCATED TO TITLE 36, SECTION 1752, SUBSECTION 6-H)

6-F. Marketplace facilitator. "Marketplace facilitator" means any person that facilitates a retail sale by providing a marketplace that lists, advertises, stores, or processes orders for tangible personal property or taxable services for sale by marketplace sellers and directly, or indirectly through one or more agents, contractors or affiliated persons, does any of the following:

A. Transmits or otherwise communicates an offer by the marketplace seller or an acceptance between the customer and marketplace seller; [PL 2019, c. 441, §1 (NEW); PL 2019, c. 441, §9 (AFF).]

B. Collects payment from the customer and transmits that payment to the marketplace seller; or [PL 2019, c. 441, §1 (NEW); PL 2019, c. 441, §9 (AFF).]

C. Engages in any of the following activities with respect to the marketplace seller's products or taxable services:

(1) Fulfillment or storage services;

(2) Customer service; or

(3) Accepting or assisting with returns or exchanges. [PL 2019, c. 441, §1 (NEW); PL 2019, c. 441, §9 (AFF).]

For the purposes of this subsection, "affiliated person" means a person that, with respect to another person, has a direct or indirect ownership interest of more than 5% in the other person or is related to the other person because a 3rd person, or group of 3rd persons who are affiliated persons, holds a direct or indirect ownership interest of more than 5% in the related person.

A marketplace facilitator does not include a public utility as defined in Title 35-A, section 102.
[PL 2019, c. 441, §1 (NEW); PL 2019, c. 441, §9 (AFF).]

REVISOR'S NOTE: (Subsection 6-F as enacted by PL 2019, c. 231, Pt. A, §8 is REALLOCATED TO TITLE 36, SECTION 1752, SUBSECTION 6-I)

6-G. Marketplace seller. "Marketplace seller" means any person that makes retail sales through a marketplace operated by a marketplace facilitator.
[PL 2019, c. 441, §1 (NEW); PL 2019, c. 441, §9 (AFF).]

6-H. (REALLOCATED FROM T. 36, §1752, sub-§6-E) Cannabis. "Cannabis" has the same meaning as in Title 28-B, section 102-A, subsection 8.
[PL 2023, c. 679, Pt. C, §9 (AMD).]

6-I. (REALLOCATED FROM T. 36, §1752, sub-§6-F) Cannabis product. "Cannabis product" has the same meaning as in Title 28-B, section 102-A, subsection 15.
[PL 2023, c. 679, Pt. C, §10 (AMD).]

6-J. Mobile telecommunications services. "Mobile telecommunications services" means commercial mobile radio service as defined in 47 Code of Federal Regulations, Section 20.3 as in effect October 1, 2015. For purposes of sourcing, "mobile telecommunications services" does not include

air-ground radiotelephone service as defined in 47 Code of Federal Regulations, Section 22.99 as in effect October 1, 2015.
[PL 2025, c. 388, Pt. G, §21 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

6-K. Mobility-enhancing equipment. "Mobility-enhancing equipment" means equipment, including repair and replacement parts for such equipment, that:

A. Is primarily and customarily used to provide or increase the ability to move from one place to another and that is appropriate for use either in a home or a motor vehicle; [PL 2025, c. 388, Pt. G, §22 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

B. Is not generally used by persons with normal mobility; and [PL 2025, c. 388, Pt. G, §22 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

C. Does not include any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer. [PL 2025, c. 388, Pt. G, §22 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

"Mobility-enhancing equipment" does not include durable medical equipment. "Mobility-enhancing equipment" includes crutches and wheelchairs.
[PL 2025, c. 662, Pt. B, §1 (AMD).]

7. Motor vehicle. "Motor vehicle" means any self-propelled vehicle designed for the conveyance of passengers or property on the public highways. "Motor vehicle" includes an all-terrain vehicle and a snowmobile as defined in Title 12, section 13001.
[PL 2003, c. 414, Pt. B, §60 (AMD); PL 2003, c. 614, §9 (AFF).]

7-A. Vehicle. "Vehicle" has the same meaning ascribed to that term by Title 29-A, section 101, subsection 91.
[PL 1995, c. 65, Pt. A, §140 (AMD); PL 1995, c. 65, Pt. A, §153 (AFF); PL 1995, c. 65, Pt. C, §15 (AFF).]

7-B. Machinery and equipment. "Machinery and equipment" means machinery, equipment and parts and attachments for machinery and equipment, but excludes foundations for machinery and equipment and special purpose buildings used to house or support machinery and equipment.
[PL 1985, c. 276, §1 (RPR).]

7-C. Nonprofit. "Nonprofit" refers to an organization which has been determined by the United States Internal Revenue Service to be exempt from taxation under Section 501(c) of the Code.
[PL 2005, c. 218, §13 (AMD).]

7-D. Network elements.
[PL 2003, c. 673, Pt. V, §12 (RP); PL 2003, c. 673, Pt. V, §29 (AFF).]

7-E. Place of primary use. "Place of primary use" means the street address representative of where a customer's use of mobile telecommunications services primarily occurs, which must be either the residential street address or the primary business street address of the customer and must also be located within the licensed service area of the home service provider. For purposes of determining the place of primary use, "customer" means the person or entity that contracts with the home service provider for mobile telecommunications services, or, if the end user of such services is not the contracting party, the person that is the end user of such services. The term "customer" does not include a reseller of mobile telecommunications services, or a serving carrier under an agreement to serve the customer outside the home service provider's licensed service area.
[PL 2025, c. 388, Pt. G, §23 (REEN); PL 2025, c. 388, Pt. G, §48 (AFF).]

7-F. Oxygen delivery equipment.
[PL 2025, c. 388, Pt. G, §24 (RP); PL 2025, c. 388, Pt. G, §48 (AFF).]

8. Passenger automobile.

[PL 1981, c. 706, §19 (RP).]

8-A. Prepared food. "Prepared food" means:

A. Meals served on or off the premises of the retailer; [PL 2001, c. 439, Pt. TTTT, §1 (NEW); PL 2001, c. 439, Pt. TTTT, §3 (AFF).]

B. Food and drinks that are prepared by the retailer and ready for consumption without further preparation; and [PL 2001, c. 439, Pt. TTTT, §1 (NEW); PL 2001, c. 439, Pt. TTTT, §3 (AFF).]

C. All food and drinks sold by a retailer at a particular retail location when the sales of food and drinks at that location that are prepared by the retailer account for more than 75% of the gross receipts reported with respect to that location by the retailer. [PL 2017, c. 170, Pt. C, §2 (AMD).]

"Prepared food" does not include bulk sales of grocery staples.
[PL 2017, c. 170, Pt. C, §2 (AMD).]

8-B. Prepaid calling service. "Prepaid calling service" means the right to access exclusively telecommunications services that must be paid for in advance that enables the origination of calls using an access number or authorization code or both, whether manually or electronically dialed, and that is sold in predetermined units or dollars, the number of which declines with use in a known amount. The sale or recharge of the service is considered a sale within the State if the transfer for consideration takes place at the vendor's place of business in the State. If the sale or recharge of prepaid calling service does not take place at the vendor's place of business, the sale or recharge is deemed to take place at the customer's shipping address, or if there is no item shipped, at the customer's billing address or the location associated with the customer's mobile telephone number. The sale of the service is deemed to occur on the date of the transfer for consideration of the service.
[PL 2003, c. 673, Pt. V, §14 (AMD); PL 2003, c. 673, Pt. V, §29 (AFF).]

8-C. Positive airway pressure equipment and supplies.
[PL 2025, c. 388, Pt. G, §25 (RP); PL 2025, c. 388, Pt. G, §48 (AFF).]

8-D. Prescription.
[PL 2017, c. 170, Pt. C, §3 (RP).]

9. Person.
[PL 2003, c. 390, §6 (RP).]

9-A. Primarily. "Primarily," when used in relation to machinery or equipment used in production, means more than 50% of the time during the period that begins on the date on which the machinery or equipment is first placed in service by the purchaser and ends 2 years from that date or at the time that the machinery or equipment is sold, scrapped, destroyed or otherwise permanently removed from service by the taxpayer, whichever occurs first.
[PL 2001, c. 583, §11 (AMD); PL 2001, c. 583, §23 (AFF).]

9-B. Production. "Production" means an operation or integrated series of operations engaged in as a business or segment of a business that transforms or converts personal property by physical, chemical or other means into a different form, composition or character from that in which it originally existed. "Production" includes film production.

"Production" includes manufacturing, processing, assembling and fabricating operations that meet the definitional requisites, including biological processes that are part of an integrated process of manufacturing organisms or microorganic materials through the application of biotechnology.

"Production" does not include biological processes except as otherwise provided by this subsection, wood harvesting operations, the severance of sand, gravel, oil, gas or other natural resources produced or severed from the soil or water, or activities such as cooking or preparing drinks, meals, food or food products by a retailer for retail sale.

[PL 2005, c. 332, §13 (AMD).]

9-C. Rental of automobile on short-term basis.
[PL 1987, c. 497, §20 (RP).]

9-D. Reseller. "Reseller," when used in relation to mobile telecommunications services, means a provider that purchases telecommunications services from another telecommunications service provider and then resells, uses as a component part of or integrates the purchased services into mobile telecommunications services. "Reseller" does not include a serving carrier with which a home service provider arranges for services to its customers outside the home service provider's licensed service area.
[PL 2025, c. 388, Pt. G, §26 (REEN); PL 2025, c. 388, Pt. G, §48 (AFF).]

9-E. Product transferred electronically. "Product transferred electronically" means a digital product transferred to the purchaser electronically the sale of which in nondigital physical form would be subject to tax under this Part as a sale of tangible personal property.
[PL 2013, c. 368, Pt. N, §1 (NEW).]

9-F. Prosthetic or orthotic device. "Prosthetic or orthotic device" means a replacement, corrective or supportive device, including repair and replacement parts for such device, worn on, in or next to the body to:

A. Artificially replace a missing portion of the body; [PL 2015, c. 495, §2 (NEW); PL 2015, c. 495, §4 (AFF).]

B. Prevent or correct physical deformity or malfunction; or [PL 2015, c. 495, §2 (NEW); PL 2015, c. 495, §4 (AFF).]

C. Support a weak or deformed portion of the body. [PL 2015, c. 495, §2 (NEW); PL 2015, c. 495, §4 (AFF).]
[PL 2015, c. 495, §2 (NEW); PL 2015, c. 495, §4 (AFF).]

9-G. Qualifying patient. "Qualifying patient" has the same meaning as in Title 22, section 2421-A, subsection 39.
[PL 2023, c. 679, Pt. C, §11 (AMD).]

10. Retailer. "Retailer" means a person who makes retail sales or who is required to register by section 1754-B or who is registered under section 1756. "Retailer" includes a lessor.
[PL 2023, c. 643, Pt. H, §4 (AMD); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §4 (AMD); PL 2023, c. 673, §28 (AFF).]

11. Retail sale. "Retail sale" means any sale of tangible personal property or a taxable service in the ordinary course of business.

A. "Retail sale" includes:

(1) Conditional sales, installment lease sales and any other transfer of tangible personal property when the title is retained as security for the payment of the purchase price and is intended to be transferred later;

(2) Sale of products for internal human consumption to a person for resale through vending machines when sold to a person more than 50% of whose gross receipts from the retail sale of tangible personal property are derived from sales through vending machines. The tax must be paid by the retailer to the State;

(3) A sale in the ordinary course of business by a retailer to a purchaser who is not engaged in selling that kind of tangible personal property or taxable service in the ordinary course of repeated and successive transactions of like character; and

(4) The sale or liquidation of a business or the sale of substantially all of the assets of a business, to the extent that the seller purchased the assets of the business for resale, lease or rental in the ordinary course of business, except when:

(a) The sale is to an affiliated entity and the transferee, or ultimate transferee in a series of transactions among affiliated entities, purchases the assets for resale, lease or rental in the ordinary course of business; or

(b) The sale is to a person that purchases the assets for resale, lease or rental in the ordinary course of business or that purchases the assets for transfer to an affiliate, directly or through a series of transactions among affiliated entities, for resale, lease or rental by the affiliate in the ordinary course of business.

For purposes of this subparagraph, "affiliate" or "affiliated" includes both direct and indirect affiliates. [PL 2007, c. 437, §10 (AMD).]

B. "Retail sale" does not include:

(1) Any casual sale;

(2) Any sale by a personal representative in the settlement of an estate unless the sale is made through a retailer or the sale is made in the continuation or operation of a business;

(6) The sale, to a person engaged in the business of providing cable or satellite television services or satellite radio services, of associated equipment for rental or lease to subscribers in conjunction with a sale of cable or satellite television services or satellite radio services;

(8) The sale of loaner vehicles to a new vehicle dealer licensed as such pursuant to Title 29-A, section 953;

(9) The sale of automobile repair parts used in the performance of repair services on an automobile pursuant to an extended service contract that entitles the purchaser to specific benefits in the service of the automobile for a specific duration;

(10) The sale, to a retailer that has been issued a resale certificate pursuant to section 1754-B, subsection 2-B or 2-C, of tangible personal property for resale in the form of tangible personal property, except resale as a casual sale;

(11) The sale, to a retailer that has been issued a resale certificate pursuant to section 1754-B, subsection 2-B or 2-C, of a taxable service for resale, except resale as a casual sale;

(12) The sale, to a retailer that is not required to register under section 1754-B, of tangible personal property for resale outside the State in the form of tangible personal property, except resale as a casual sale;

(13) The sale, to a retailer that is not required to register under section 1754-B, of a taxable service for resale outside the State, except resale as a casual sale;

(14) The sale of repair parts used in the performance of repair services on telecommunications equipment pursuant to an extended service contract that entitles the purchaser to specific benefits in the service of the telecommunications equipment for a specific duration;

(16) The sale, to a person engaged in the business of renting or leasing motor homes, as defined in Title 29-A, section 101, subsection 40, or camper trailers, of motor homes or camper trailers for rental as tangible personal property but not as the rental of living quarters;

(17) The sale of truck repair parts used in the performance of repair services on a truck pursuant to an extended service contract that entitles the purchaser to specific benefits in the service of the truck for a specific duration; or

(18) The sale or lease or rental to a lessor that has been issued a resale certificate pursuant to section 1754-B, subsection 2-B or 2-C of tangible personal property for lease or rental, except resale as a casual sale. [PL 2025, c. 113, Pt. B, §1 (AMD); PL 2025, c. 388, Pt. G, §§27-30 (AMD); PL 2025, c. 388, Pt. G, §48 (AFF).]

[PL 2025, c. 113, Pt. B, §1 (AMD); PL 2025, c. 388, Pt. G, §§27-30 (AMD); PL 2025, c. 388, Pt. G, §48 (AFF).]

11-A. Retirement facility. "Retirement facility" means a facility that includes residential dwelling units where, on an average monthly basis, at least 80% of the residents of the facility are persons 62 years of age or older.

[PL 2011, c. 380, Pt. DDDD, §1 (NEW); PL 2011, c. 380, Pt. DDDD, §§5, 6 (AFF).]

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

[PL 2017, c. 375, Pt. A, §1 (NEW); PL 2017, c. 375, Pt. A, §6 (AFF).]

12. Rooming house. "Rooming house" means every house, cottage, condominium unit, vacation home, boat, vehicle, motor court, trailer court or other structure or any place or location kept, used, maintained, advertised or held out to the public to be a place where living quarters are supplied for pay to transient or permanent guests or tenants, whether in one or adjoining buildings.

[PL 2005, c. 12, Pt. O, §1 (AMD); PL 2005, c. 12, Pt. O, §5 (AFF).]

12-A. Rural community health center. "Rural community health center" means a person that delivers, or provides facilities for the delivery of, comprehensive primary health care in a place or territory that is classified as rural according to the most recent federal decennial census.

[PL 2003, c. 588, §4 (NEW).]

13. Sale. "Sale" means any transfer, exchange or barter, in any manner or by any means whatsoever, for a consideration and includes leases and rentals, conditional sale contracts and any contract under which possession of the property is given to the purchaser but title is retained by the seller as security for the payment of the purchase price, and leases and contracts that are determined by the assessor to be in lieu of purchase. Each time period for which a lease or rental payment is charged is considered a separate sale.

[PL 2023, c. 643, Pt. H, §12 (AMD); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §12 (AMD); PL 2023, c. 673, §28 (AFF).]

13-A. Sale at retail. "Sale at retail" means retail sale.

[PL 1987, c. 497, §23 (NEW).]

14. Sale price. "Sale price" means the total amount of a retail sale valued in money, whether received in money or otherwise.

A. "Sale price" includes:

(1) Any consideration for services that are a part of a retail sale;

(2) All receipts, cash, credits and property of any kind or nature and any amount for which credit is allowed by the seller to the purchaser, without any deduction on account of the cost of the property sold, the cost of the materials used, labor or service cost, interest paid, losses or any other expenses;

(3) All consideration received for the rental of living quarters in this State, including any service charge or other charge or amount required to be paid as a condition for occupancy, valued in money, whether received in money or otherwise and whether received by the owner,

occupant, manager or operator of the living quarters, by a room remarketer, by a person that operates a transient rental platform or by another person on behalf of any of those persons;

(4) In the case of the lease or rental for a period of less than one year of an automobile, the value 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; and

(5) In the case of the lease or rental of an automobile for one year or more, the value is 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. [PL 2023, c. 643, Pt. H, §13 (AMD); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §13 (AMD); PL 2023, c. 673, §28 (AFF).]

B. "Sale price" does not include:

(1) Discounts allowed and taken on sales;

(2) Allowances in cash or by credit made upon the return of merchandise or services rejected pursuant to warranty;

(3) The price of property returned or services rejected by customers, when the full price is refunded either in cash or by credit;

(4) The price received for labor or services used in installing or applying or repairing the property sold or fabricated, if separately charged or stated;

(5) Any amount charged or collected, in lieu of a gratuity or tip, as a specifically stated service charge, when that amount is to be disbursed by a hotel, restaurant or other eating establishment to its employees as wages;

(6) The amount of any tax imposed by the United States on or with respect to retail sales, whether imposed upon the retailer or the consumer, except any manufacturers', importers', alcohol or tobacco excise tax;

(7) The cost of transportation from the retailer's place of business or other point from which shipment is made directly to the purchaser, provided that those charges are separately stated and the transportation occurs by means of common carrier, contract carrier or the United States mail;

(8) Any amount charged or collected by a person engaged in the rental of living quarters as a forfeited room deposit or cancellation fee if the prospective occupant of the living quarters cancels the reservation on or before the scheduled date of arrival;

(9) Any amount charged for the disposal of used tires;

(10) Any amount charged for a paper or plastic single-use carry-out bag;

(11) Any charge, deposit, fee or premium imposed by a law of this State;

(12) Federal universal service support funds that are paid directly to the seller pursuant to 47 Code of Federal Regulations, Part 54;

(13) A paint stewardship assessment imposed pursuant to Title 38, section 2144; or

(14) For lease or rental payments, separately stated charges for sales of optional insurance coverage for the protection of the lessee or of the lessee's personal property, such as liability

insurance, personal accident insurance or personal effects protection. [PL 2025, c. 388, Pt. G, §31 (AMD); PL 2025, c. 388, Pt. G, §48 (AFF).]

[PL 2025, c. 388, Pt. G, §31 (AMD); PL 2025, c. 388, Pt. G, §48 (AFF).]

14-A. Solar energy equipment.

[PL 1985, c. 506, Pt. A, §75 (RP).]

14-B. Special mobile equipment. "Special mobile equipment" means any self-propelled vehicle not designed or used primarily for the transportation of persons or property that may be operated or moved only incidentally over the highways, including, but not limited to, road construction or maintenance machinery, farm tractors, lumber harvesting vehicles or loaders, ditch-digging apparatus, stone crushers, air compressors, power shovels, cranes, graders, rollers, well drillers and wood sawing equipment.

[PL 1997, c. 133, §1 (AMD).]

14-C. Snack food.

[PL 1999, c. 698, §2 (RP); PL 1999, c. 698, §3 (AFF).]

14-D. Serving carrier. "Serving carrier," when used in relation to mobile telecommunications services, means a facilities-based carrier providing mobile telecommunications services to a customer outside a home service provider's licensed service area.

[PL 2025, c. 388, Pt. G, §32 (REEN); PL 2025, c. 388, Pt. G, §48 (AFF).]

14-E. School. "School" means a public or incorporated nonprofit elementary, secondary or postsecondary educational institution that has a regular faculty, curriculum and organized body of pupils or students in attendance throughout the usual school year and that keeps and furnishes to students and others records required and accepted for entrance to schools of secondary, collegiate or graduate rank.

[PL 2007, c. 438, §30 (AMD).]

14-F. Soft drinks. "Soft drinks" means nonalcoholic beverages that contain natural or artificial sweeteners. "Soft drinks" does not include beverages that contain milk or milk products; that contain soy, rice or similar milk substitutes; or that contain greater than 50% vegetable or fruit juice by volume.

[PL 2015, c. 267, Pt. OOOO, §3 (NEW); PL 2015, c. 267, Pt. OOOO, §7 (AFF).]

15. Storage.

[PL 2019, c. 379, Pt. B, §1 (RP).]

16. Storage or use.

[PL 2019, c. 379, Pt. B, §2 (RP).]

17. Tangible personal property. "Tangible personal property" means personal property that may be seen, weighed, measured, felt, touched or in any other manner perceived by the senses, but does not include rights and credits, insurance policies, bills of exchange, stocks and bonds and similar evidences of indebtedness or ownership. "Tangible personal property" includes electricity. "Tangible personal property" includes any computer software that is not a custom computer software program. "Tangible personal property" includes any product transferred electronically.

[PL 2013, c. 546, §9 (AMD).]

17-A. Taxable service.

[PL 2003, c. 673, Pt. V, §18 (RP); PL 2003, c. 673, Pt. V, §29 (AFF).]

17-B. Taxable service. "Taxable service" means:

A. The rental of living quarters in a hotel, rooming house or tourist or trailer camp; [PL 2025, c. 388, Pt. G, §33 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

B. The transmission and distribution of electricity; [PL 2025, c. 388, Pt. G, §33 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

C. The sale of an extended service contract on an automobile or truck that entitles the purchaser to specific benefits in the service of the automobile or truck for a specific duration; [PL 2025, c. 388, Pt. G, §33 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

D. The sale of prepaid calling service; [PL 2025, c. 388, Pt. G, §33 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

E. Cable and satellite television or radio services; [PL 2025, c. 388, Pt. G, §33 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

F. Fabrication services; [PL 2025, c. 388, Pt. G, §33 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

G. Telecommunications services; [PL 2025, c. 388, Pt. G, §33 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

H. The installation, maintenance or repair of telecommunications equipment; [PL 2025, c. 388, Pt. G, §33 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

I. Ancillary services; and [PL 2025, c. 388, Pt. G, §33 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

J. Digital audiovisual and digital audio services. [PL 2025, c. 388, Pt. G, §33 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

[PL 2025, c. 388, Pt. G, §33 (RPR); PL 2025, c. 388, Pt. G, §48 (AFF).]

17-C. Telecommunications equipment. "Telecommunications equipment" means any 2-way interactive communications device, system or process for transmitting or receiving signals and capable of exchanging audio, video, data or textual information. "Telecommunications equipment" includes all transmission media that are used or capable of being used in the provision of 2-way interactive communications, including, without limitation, copper wire, coaxial cable and optical fiber, except those transmission media designed and primarily used to transmit electricity. "Telecommunications equipment" does not include computers, except those components of a computer used primarily and directly as a 2-way interactive communications device capable of exchanging audio, video, data or textual information.

[PL 2025, c. 388, Pt. G, §34 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

17-D. Telecommunications services. "Telecommunications services" means the electronic transmission, conveyance or routing of voice, data, audio, video or any other information or signals to a point or between or among points. "Telecommunications services" includes transmission, conveyance or routing in which computer processing applications are used to act on the form, code or protocol of the content for purposes of transmission, conveyance or routing without regard to whether the service is referred to as "Voice over Internet Protocol" services or is classified by the Federal Communications Commission as enhanced or value added. "Telecommunications services" does not include:

A. Data processing and information services that allow data to be generated, acquired, stored, processed or retrieved and delivered by an electronic transmission to a purchaser when the purchaser's primary purpose for the underlying transaction is to obtain the processed data or information; [PL 2025, c. 388, Pt. G, §35 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

B. Installation or maintenance of wiring or equipment on a customer's premises; [PL 2025, c. 388, Pt. G, §35 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

C. Tangible personal property; [PL 2025, c. 388, Pt. G, §35 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

D. Advertising, including, but not limited to, directory advertising; [PL 2025, c. 388, Pt. G, §35 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

E. Billing and collection services provided to 3rd parties; [PL 2025, c. 388, Pt. G, §35 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

F. Internet access service; [PL 2025, c. 388, Pt. G, §35 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

G. Radio and television audio and video programming services, regardless of the medium, including the furnishing of transmission, conveyance and routing of those services by the programming service provider. Radio and television audio and video programming services include, but are not limited to, cable service as defined in 47 United States Code, Section 522(6) and audio and video programming services delivered by commercial mobile radio service providers as defined in 47 Code of Federal Regulations, Section 20.3; [PL 2025, c. 388, Pt. G, §35 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

H. Ancillary services; or [PL 2025, c. 388, Pt. G, §35 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

I. Digital products delivered electronically, including, but not limited to, software, music, video, reading materials or ringtones. [PL 2025, c. 388, Pt. G, §35 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

[PL 2025, c. 388, Pt. G, §35 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

18. Tax Assessor.
[PL 1979, c. 378, §8 (RP).]

18-A. Telephone or telegraph service.
[PL 1999, c. 488, §8 (RP).]

18-B. Telephone or telegraph service.
[PL 1999, c. 488, §9 (RP).]

18-C. Telecommunications equipment.
[PL 2003, c. 673, Pt. V, §20 (RP); PL 2003, c. 673, Pt. V, §29 (AFF).]

18-D. Telecommunications services.
[PL 2003, c. 673, Pt. V, §21 (RP); PL 2003, c. 673, Pt. V, §29 (AFF).]

19. Tourist camp. "Tourist camp" means a place where tents or tent houses, or camp cottages or other structures are located and offered to the public or any segment thereof for human habitation.

19-A. Trailer. "Trailer" means a vehicle without motive power and mounted on wheels that is designed to carry persons or property and to be drawn by a motor vehicle and not operated on tracks. "Trailer" includes a camper trailer as defined in section 1481, subsection 1-A.
[PL 2019, c. 401, Pt. B, §6 (AMD).]

20. Trailer camp. "Trailer camp" means a place with or without service facilities where space is offered to the public for tenting or for the parking and accommodation of camper trailers, motor homes or truck campers used for living quarters. The rental price includes all service charges paid to the lessor.
[PL 2007, c. 627, §44 (AMD).]

20-A. Truck camper. "Truck camper" means a slide-in camper designed to be mounted on a truck body to provide temporary living quarters for recreational, camping, travel or other use.
[PL 1991, c. 788, §5 (NEW).]

20-B. Truck. "Truck" means a self-propelled motor vehicle with at least 4 wheels designed and used primarily to carry property, not designed to run on tracks and having a gross vehicle weight rating greater than 10,000 pounds. A truck may be used to tow trailers or semitrailers.
[PL 2013, c. 156, §3 (NEW).]

20-C. Transient rental platform. "Transient rental platform" means an electronic or other system, including an Internet-based system, that allows the owner or occupant of living quarters in this State to offer the living quarters for rental and that provides a mechanism by which a person may arrange for the rental of the living quarters in exchange for payment to either the owner or occupant, to the operator of the system or to another person on behalf of the owner, occupant or operator.
[PL 2017, c. 375, Pt. A, §3 (NEW); PL 2017, c. 375, Pt. A, §6 (AFF).]

21. Use. "Use" means the exercise in this State of any right or power over tangible personal property incident to its ownership, including storage of the property and the derivation of income from the rental of the property, whether received in money or in the form of other benefits. "Use" does not include keeping, retaining or exercising power over tangible personal property brought into the State for the purpose of subsequently transporting it outside the State for use by the purchaser thereafter solely outside the State or for the purpose of being processed, fabricated, manufactured or incorporated into or attached to other tangible personal property to be transported outside the State and thereafter used by the purchaser solely outside the State.
[PL 2019, c. 379, Pt. B, §3 (AMD).]

22. Camper trailer. "Camper trailer" has the same meaning as in section 1481, subsection 1-A.
[PL 2019, c. 401, Pt. B, §7 (AMD).]

22-A. Vertical service. "Vertical service" means an ancillary service that is offered in connection with one or more telecommunications services and offers advanced calling features that allow customers to identify callers and to manage multiple calls and call connections. "Vertical service" includes conference bridging service.
[PL 2025, c. 388, Pt. G, §36 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

23. Video media; video equipment.
[PL 2003, c. 673, Pt. V, §22 (RP); PL 2003, c. 673, Pt. V, §29 (AFF).]

23-A. Voice mail service. "Voice mail service" means an ancillary service that enables the customer to store, send or receive recorded messages. "Voice mail service" does not include a vertical service that the customer may be required to have in order to use the voice mail service.
[PL 2025, c. 388, Pt. G, §37 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

24. Watercraft. "Watercraft" means any type of vessel, boat, canoe or craft designed for use as a means of transportation on water, other than a seaplane, including motors, electronic and mechanical equipment and other machinery, whether permanently or temporarily attached, which are customarily used in the operations of the watercraft.
[PL 1989, c. 871, §9 (NEW).]

SECTION HISTORY

PL 1965, c. 114 (AMD). PL 1965, c. 361 (AMD). PL 1965, c. 362, §§1-4 (AMD). PL 1971, c. 479 (AMD). PL 1975, c. 317, §1 (AMD). PL 1975, c. 359 (AMD). PL 1975, c. 450 (AMD). PL 1975, c. 702, §5 (AMD). PL 1975, c. 765, §19 (AMD). PL 1975, c. 779 (AMD). PL 1977, c. 198, §§1-4 (AMD). PL 1977, c. 443, §1 (AMD). PL 1977, c. 477, §§5-9 (AMD). PL 1977, c. 542, §3 (AMD). PL 1977, c. 696, §273 (AMD). PL 1979, c. 292, §1 (AMD). PL 1979, c. 342 (AMD). PL 1979, c. 378, §8 (AMD). PL 1979, c. 541, §A220 (AMD). PL 1979, c. 686, §1 (AMD). PL 1981, c. 163, §§1,2 (AMD). PL 1981, c. 705, §R1 (AMD). PL 1981, c. 706, §§19,20 (AMD). PL 1983, c. 560, §§1,6 (AMD). PL 1983, c. 828, §4 (AMD). PL 1983, c. 859, §§M1-M2,M13 (AMD). PL 1985, c. 276, §§1,2 (AMD). PL 1985, c. 506, §A75 (AMD). PL 1985, c. 691, §8 (AMD). PL 1985, c. 767, §§1,2,4 (AMD). PL 1985, c. 783, §§1-3 (AMD). PL 1985, c. 819, §§C6,7 (AMD). PL 1987, c. 49, §1 (AMD). PL 1987, c. 128, §1 (AMD). PL 1987, c. 343, §3 (AMD). PL 1987, c. 497, §§15-25 (AMD). PL 1989, c. 501, §§V1-3, 5, 6 (AMD). PL 1989, c. 533, §§1-4,14 (AMD). PL 1989, c. 588, §§B1,C2 (AMD). PL 1989, c. 847, §1 (AMD). PL 1989, c. 871, §§5-9 (AMD). PL 1991, c. 528, §§WW1,2 (AMD). PL 1991, c. 528, §§WW4,RRR

(AFF). PL 1991, c. 546, §16 (AMD). PL 1991, c. 591, §§WW1,2 (AMD). PL 1991, c. 591, §WW4 (AFF). PL 1991, c. 780, §CCC1 (AMD). PL 1991, c. 788, §5 (AMD). PL 1991, c. 846, §17 (AMD). PL 1993, c. 395, §14 (AMD). PL 1993, c. 670, §1 (AMD). PL 1993, c. 701, §§1-5 (AMD). PL 1995, c. 65, §A140 (AMD). PL 1995, c. 65, §§A153,C15 (AFF). PL 1995, c. 281, §§11-14 (AMD). PL 1995, c. 281, §42 (AFF). PL 1995, c. 477, §§1,2 (AMD). PL 1995, c. 639, §8 (AMD). PL 1995, c. 640, §1 (AMD). PL 1997, c. 133, §1 (AMD). PL 1997, c. 393, §A41 (AMD). PL 1997, c. 557, §§B1-3, D1 (AMD). PL 1997, c. 557, §§B14, D4, G1 (AFF). PL 1997, c. 668, §§22,23 (AMD). PL 1997, c. 791, §A1 (AMD). PL 1999, c. 414, §§15-17 (AMD). PL 1999, c. 488, §§2-10 (AMD). PL 1999, c. 516, §§1-5 (AMD). PL 1999, c. 516, §7 (AFF). PL 1999, c. 521, §A5 (AMD). PL 1999, c. 521, §A11 (AFF). PL 1999, c. 698, §§1,2 (AMD). PL 1999, c. 698, §3 (AFF). PL 1999, c. 708, §§22,23 (AMD). PL 1999, c. 790, §§A42,44-46 (AMD). PL 1999, c. 790, §§A43,47 (AFF). PL 2001, c. 396, §§21,22 (AMD). PL 2001, c. 439, §TTTT1 (AMD). PL 2001, c. 439, §TTTT3 (AFF). PL 2001, c. 526, §§1,2 (AMD). PL 2001, c. 583, §11 (AMD). PL 2001, c. 583, §23 (AFF). PL 2001, c. 584, §§2-8 (AMD). PL 2001, c. 584, §10 (AFF). PL 2003, c. 390, §§6-8 (AMD). PL 2003, c. 414, §B60 (AMD). PL 2003, c. 414, §D7 (AFF). PL 2003, c. 588, §§3-5 (AMD). PL 2003, c. 614, §9 (AFF). PL 2003, c. 673, §§V7-22 (AMD). PL 2003, c. 673, §V29 (AFF). PL 2005, c. 12, §§O1,TTT1 (AMD). PL 2005, c. 12, §§O5,TTT4 (AFF). PL 2005, c. 218, §§11-17 (AMD). PL 2005, c. 332, §13 (AMD). PL 2005, c. 618, §1 (AMD). PL 2005, c. 675, §1 (AMD). PL 2005, c. 675, §2 (AFF). RR 2007, c. 2, §30 (AFF). PL 2007, c. 240, Pt. WWWW, §1 (AMD). PL 2007, c. 375, §1 (AMD). PL 2007, c. 410, §§1, 2 (AMD). PL 2007, c. 410, §6 (AFF). PL 2007, c. 437, §10 (AMD). PL 2007, c. 438, §30 (AMD). PL 2007, c. 627, §§36-44 (AMD). PL 2007, c. 627, §96 (AFF). PL 2007, c. 658, §§1, 2 (AMD). PL 2007, c. 693, §14 (AMD). PL 2009, c. 207, §1 (AMD). PL 2009, c. 434, §§22, 23 (AMD). PL 2009, c. 434, §86 (AFF). PL 2009, c. 496, §§14, 15 (AMD). PL 2009, c. 496, §30 (AFF). PL 2009, c. 625, §4 (AMD). PL 2009, c. 625, §§16, 18 (AFF). PL 2009, c. 652, Pt. C, §8 (AFF). PL 2011, c. 209, §§1, 2 (AMD). PL 2011, c. 209, §5 (AFF). PL 2011, c. 211, §22 (AMD). PL 2011, c. 240, §16 (AMD). PL 2011, c. 296, §1 (AMD). PL 2011, c. 380, Pt. DDDD, §1 (AMD). PL 2011, c. 380, Pt. DDDD, §§5, 6 (AFF). PL 2011, c. 548, §14 (AMD). PL 2011, c. 644, §9 (AMD). PL 2011, c. 644, §33 (AFF). PL 2011, c. 655, Pt. PP, §§1, 2 (AMD). PL 2011, c. 655, Pt. PP, §4 (AFF). PL 2011, c. 684, §§1, 2 (AMD). PL 2011, c. 684, §3 (AFF). PL 2013, c. 156, §§1-3 (AMD). PL 2013, c. 368, Pt. N, §1 (AMD). PL 2013, c. 546, §9 (AMD). PL 2015, c. 150, §1 (AMD). PL 2015, c. 267, Pt. OOOO, §§2, 3 (AMD). PL 2015, c. 267, Pt. OOOO, §7 (AFF). PL 2015, c. 300, Pt. A, §§10-13 (AMD). PL 2015, c. 390, §5 (AMD). PL 2015, c. 494, Pt. A, §44 (AMD). PL 2015, c. 495, §§1, 2 (AMD). PL 2015, c. 495, §4 (AFF). PL 2017, c. 170, Pt. C, §§1-3 (AMD). PL 2017, c. 375, Pt. A, §§1-3 (AMD). PL 2017, c. 375, Pt. A, §6 (AFF). PL 2017, c. 409, Pt. D, §1 (AMD). PL 2017, c. 422, §7 (AMD). PL 2017, c. 422, §12 (AFF). PL 2017, c. 438, §1 (AMD). PL 2017, c. 438, §2 (AFF). PL 2019, c. 231, Pt. A, §§5-9 (AMD). PL 2019, c. 379, Pt. B, §§1-3 (AMD). PL 2019, c. 401, Pt. B, §§2-7 (AMD). PL 2019, c. 401, Pt. B, §22 (AFF). PL 2019, c. 441, §1 (AMD). PL 2019, c. 441, §9 (AFF). PL 2019, c. 501, §28 (AMD). RR 2019, c. 1, Pt. A, §§57, 58 (COR). PL 2019, c. 607, Pt. B, §1 (AMD). PL 2021, c. 181, Pt. B, §§1-3 (AMD). PL 2021, c. 181, Pt. B, §7 (AFF). PL 2021, c. 578, §§1-3 (AMD). PL 2021, c. 669, §5 (REV). PL 2023, c. 643, Pt. H, §§2-19 (AMD). PL 2023, c. 643, Pt. H, §29 (AFF). PL 2023, c. 673, §§2-19 (AMD). PL 2023, c. 673, §28 (AFF). PL 2023, c. 679, Pt. C, §§6-11 (AMD). PL 2025, c. 113, Pt. B, §1 (AMD). PL 2025, c. 388, Pt. G, §§4-37 (AMD). PL 2025, c. 388, Pt. G, §48 (AFF). PL 2025, c. 662, Pt. B, §1 (AMD).

§1752-A. Residence

(REPEALED)

SECTION HISTORY

PL 1999, c. 414, §18 (NEW). PL 2007, c. 438, §31 (RP).

§1753. Tax is a levy on consumer

The tax imposed by this Part is declared to be a levy on the consumer. The retailer shall add the amount of the tax to the sale price and may state the amount of the tax separately from the sale price of tangible personal property or taxable services on price display signs, sales or delivery slips, bills and statements that advertise or indicate the sale price of that property or those services. If the retailer does not state the amount of the tax separately from the sale price of tangible personal property or taxable services, the retailer shall include a statement on the sales slip or invoice presented to the purchaser that the stated price includes Maine sales tax. [PL 2011, c. 285, §2 (AMD).]

SECTION HISTORY

PL 1987, c. 497, §26 (RPR). PL 2011, c. 285, §2 (AMD).

§1754. Registration of sellers

(REPEALED)

SECTION HISTORY

PL 1965, c. 362, §5 (AMD). PL 1977, c. 198, §5 (AMD). PL 1977, c. 694, §§700,701 (AMD). PL 1979, c. 268 (AMD). PL 1983, c. 859, §§M3,M13 (AMD). PL 1987, c. 497, §§27-34 (AMD). PL 1989, c. 880, §H (AMD). PL 1995, c. 640, §2 (RP).

§1754-A. Registration of owners of space temporarily rented as retail space

(REPEALED)

SECTION HISTORY

PL 1991, c. 780, §CCC2 (NEW). PL 2003, c. 390, §9 (AMD). PL 2011, c. 644, §10 (AMD). PL 2011, c. 644, §35 (AFF). PL 2019, c. 401, Pt. B, §8 (RP).

§1754-B. Registration of sellers

1. Persons required to register.

[PL 2019, c. 401, Pt. B, §9 (RP); PL 2019, c. 441, §2 (RP); PL 2019, c. 441, §9 (AFF).]

1-A. Persons presumptively required to register.

[PL 2021, c. 181, Pt. B, §4 (RP); PL 2021, c. 181, Pt. B, §7 (AFF).]

1-B. Persons required to register. Except as otherwise provided in this section and section 1951-C, the following persons, other than casual sellers, shall register with the assessor and collect and remit taxes in accordance with the provisions of this Part:

A. Every person that has a substantial physical presence in this State and that makes sales of tangible personal property or taxable services in this State, including, but not limited to:

(1) Every person that makes sales of tangible personal property or taxable services, whether or not at retail, that maintains in this State any office, manufacturing facility, distribution facility, warehouse or storage facility, sales or sample room or other place of business;

(2) Every person that makes sales of tangible personal property or taxable services that does not maintain a place of business in this State but makes retail sales in this State or solicits orders, by means of one or more salespeople within this State, for retail sales within this State; and

(3) Every lessor engaged in the leasing of tangible personal property located in this State that does not maintain a place of business in this State but makes retail sales in this State; [PL 2023, c. 643, Pt. H, §20 (AMD); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §20 (AMD); PL 2023, c. 673, §28 (AFF).]

B. Every person that makes sales of tangible personal property or taxable services in this State if the person's gross sales from delivery of tangible personal property or taxable services into this State in the previous calendar year or current calendar year exceeds $100,000; [PL 2021, c. 181, Pt. B, §5 (RPR); PL 2021, c. 181, Pt. B, §7 (AFF).]

C. Every person that has a substantial physical presence in this State and that makes retail sales in this State of tangible personal property or taxable services on behalf of a principal that is outside of this State if the principal is not the holder of a valid registration certificate; [PL 2021, c. 181, Pt. B, §5 (RPR); PL 2021, c. 181, Pt. B, §7 (AFF).]

D. Every agent, representative, salesperson, solicitor or distributor that has a substantial physical presence in this State and that receives compensation by reason of sales of tangible personal property or taxable services made outside this State by a principal for use or other consumption in this State; [PL 2021, c. 181, Pt. B, §5 (RPR); PL 2021, c. 181, Pt. B, §7 (AFF).]

E. Every person that manages or operates in the regular course of business or on a casual basis a hotel, rooming house or tourist or trailer camp in this State or that collects or receives rents on behalf of a hotel, rooming house or tourist or trailer camp in this State; [PL 2021, c. 181, Pt. B, §5 (RPR); PL 2021, c. 181, Pt. B, §7 (AFF).]

F. Every person that operates a transient rental platform and reserves, arranges for, offers, furnishes or collects or receives consideration for the rental of living quarters in this State; [PL 2021, c. 181, Pt. B, §5 (RPR); PL 2021, c. 181, Pt. B, §7 (AFF).]

G. Every room remarketer; [PL 2021, c. 181, Pt. B, §5 (RPR); PL 2021, c. 181, Pt. B, §7 (AFF).]

H. Every person that makes retail sales in this State of tangible personal property or taxable services on behalf of the owner of that property or the provider of those services; [PL 2021, c. 181, Pt. B, §5 (RPR); PL 2021, c. 181, Pt. B, §7 (AFF).]

I. Every person not otherwise required to be registered that sells tangible personal property to the State and is required to register as a condition of doing business with the State pursuant to Title 5, section 1825-B; [PL 2021, c. 181, Pt. B, §5 (RPR); PL 2021, c. 181, Pt. B, §7 (AFF).]

J. Every person that holds a wine direct shipper license under Title 28-A, section 1403-A; and [PL 2021, c. 181, Pt. B, §5 (RPR); PL 2021, c. 181, Pt. B, §7 (AFF).]

K. A marketplace facilitator if the marketplace facilitator's gross sales of tangible personal property or taxable services in this State in the previous calendar year or current calendar year exceeds $100,000.

For the purposes of this paragraph, the marketplace facilitator's gross sales include sales facilitated on behalf of marketplace sellers and any sales of tangible personal property or taxable services made directly by the marketplace facilitator. [PL 2021, c. 181, Pt. B, §5 (NEW); PL 2021, c. 181, Pt. B, §7 (AFF).]

[PL 2023, c. 643, Pt. H, §20 (AMD); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §20 (AMD); PL 2023, c. 673, §28 (AFF).]

1-C. Certain activities. For purposes of subsection 1-B, the following activities do not constitute substantial physical presence in this State:

A. Solicitation of business in this State through catalogs, flyers, telephone or electronic media when delivery of ordered goods is effected by the United States mail or by an interstate 3rd-party common carrier; [PL 2019, c. 401, Pt. B, §11 (NEW); PL 2019, c. 441, §4 (NEW); PL 2019, c. 441, §9 (AFF).]

B. Attending trade shows, seminars or conventions in this State; [PL 2019, c. 401, Pt. B, §11 (NEW); PL 2019, c. 441, §4 (NEW); PL 2019, c. 441, §9 (AFF).]

C. Holding a meeting of a corporate board of directors or shareholders or holding a company retreat or recreational event in this State; [PL 2019, c. 401, Pt. B, §11 (NEW); PL 2019, c. 441, §4 (NEW); PL 2019, c. 441, §9 (AFF).]

D. Maintaining a bank account or banking relationship in this State; or [PL 2019, c. 401, Pt. B, §11 (NEW); PL 2019, c. 441, §4 (NEW); PL 2019, c. 441, §9 (AFF).]

E. Using a vendor in this State for printing. [PL 2019, c. 401, Pt. B, §11 (NEW); PL 2019, c. 441, §4 (NEW); PL 2019, c. 441, §9 (AFF).]

[PL 2019, c. 401, Pt. B, §11 (NEW); PL 2019, c. 441, §4 (NEW); PL 2019, c. 441, §9 (AFF).]

2. Registration certificates. Application forms for sales tax registration certificates must be prescribed and furnished free of charge by the assessor. The assessor shall issue a registration certificate to each applicant that properly completes and submits an application form. A separate application must be completed and a separate registration certificate issued for each place of business. A registration certificate issued pursuant to this section is nontransferable and is not a license within the meaning of that term in the Maine Administrative Procedure Act. Each application for a registration certificate must contain a statement as to the type or types of tangible personal property that the applicant intends to purchase for resale and the type or types of taxable services that the applicant intends to sell, and each retailer registered under this section must inform the assessor in writing of any changes to the type or types of tangible personal property that it purchases for resale or to the type or types of taxable services that it sells.

If the retailer maintains a place of business in this State, the retailer shall make available a copy of the registration certificate issued for that place of business at that place of business for inspection by the assessor, the assessor's representatives and agents or authorized municipal officials. If the retailer does not have a fixed place of business and makes sales from one or more motor vehicles, each motor vehicle is deemed to be a place of business.

[PL 2011, c. 535, §5 (AMD).]

2-A. Making sales after revocation. A person whose sales tax registration certificate has been revoked by the assessor pursuant to section 1757 who continues to make retail sales in this State commits a Class D crime. Violation of this subsection is a strict liability crime as defined in Title 17-A, section 34, subsection 4-A.

[PL 2003, c. 452, Pt. U, §3 (NEW); PL 2003, c. 452, Pt. X, §2 (AFF).]

2-B. Provisional resale certificates; new accounts. The assessor shall issue a resale certificate to each applicant for initial registration that states on its application that it expects to make annual gross sales of $3,000 or more. A resale certificate issued between January 1st and September 30th is effective for the duration of the calendar year in which it is issued and the 3 subsequent years. A resale certificate issued between October 1st and December 31st is effective until the end of the 4th succeeding calendar year. Each certificate must contain the name and address of the retailer, the expiration date of the certificate and the certificate number. If a vendor has a true copy of a retailer's resale certificate on file, that retailer need not present the certificate for each subsequent transaction with that vendor during the period for which it is valid.

[PL 2019, c. 401, Pt. B, §12 (AMD).]

2-C. Issuance and renewal of resale certificates; contents; presentation to vendor. On November 1st of each year, the assessor shall review the returns filed by each registered retailer unless the retailer has a resale certificate expiring after December 31st of that year. If the retailer reports $3,000 or more in gross sales during the 12 months preceding the assessor's review, the assessor shall issue to the registered retailer a resale certificate effective for 5 calendar years. Each certificate must contain the name and address of the retailer, the expiration date of the certificate and the certificate number. If a vendor has a true copy of a retailer's resale certificate on file, that retailer need not present the certificate for each subsequent transaction with that vendor during the period for which it is valid.

A registered retailer that fails to meet the $3,000 threshold upon the annual review of the assessor is not entitled to renewal of its resale certificate except as provided in this subsection. When any such retailer shows that its gross sales for a more current 12-month period total $3,000 or more or explains to the satisfaction of the assessor why temporary extraordinary circumstances caused that retailer's gross sales for the period used for the assessor's annual review to be less than $3,000, the assessor shall, upon the written request of the retailer, issue to the retailer a resale certificate effective for the next 5 calendar years.
[PL 2019, c. 401, Pt. B, §13 (AMD).]

3. Failure to register. A person who is required by this section to register as a retailer with the assessor and who makes retail sales in this State without being so registered commits a Class E crime. Violation of this subsection is a strict liability crime as defined in Title 17-A, section 34, subsection 4-A.
[PL 2003, c. 452, Pt. U, §4 (AMD); PL 2003, c. 452, Pt. X, §2 (AFF).]

SECTION HISTORY

PL 1995, c. 640, §3 (NEW). PL 1997, c. 504, §8 (AMD). PL 2003, c. 452, §§U3,4 (AMD). PL 2003, c. 452, §X2 (AFF). PL 2003, c. 673, §§AAA1,2 (AMD). PL 2005, c. 12, §O2 (AMD). PL 2005, c. 12, §O5 (AFF). PL 2005, c. 218, §§18-21 (AMD). PL 2005, c. 519, §OOO1 (AMD). PL 2007, c. 328, §§5-7 (AMD). PL 2009, c. 373, §§5-7 (AMD). PL 2009, c. 496, §17 (AMD). PL 2011, c. 535, §5 (AMD). PL 2013, c. 200, §§1-4 (AMD). PL 2013, c. 200, §6 (AFF). PL 2013, c. 331, Pt. A, §1 (AMD). PL 2013, c. 546, §10 (AMD). PL 2013, c. 588, Pt. A, §45 (AMD). PL 2017, c. 375, Pt. A, §§4, 5 (AMD). PL 2019, c. 401, Pt. B, §§9-13 (AMD). PL 2019, c. 441, §§2-4 (AMD). PL 2019, c. 441, §9 (AFF). PL 2021, c. 181, Pt. B, §§4, 5 (AMD). PL 2021, c. 181, Pt. B, §7 (AFF). PL 2023, c. 643, Pt. H, §20 (AMD). PL 2023, c. 643, Pt. H, §29 (AFF). PL 2023, c. 673, §20 (AMD). PL 2023, c. 643, §28 (AFF).

§1755. No registration unless tax paid

Whenever tangible personal property is required by the laws of this State to be registered for use within the State the applicant for registration, whether or not the owner, must either pay the sales tax or use tax or prove that the tax is not due. The applicant shall file a dealer's certificate or use tax certificate with the registering agency in a form prescribed by the State Tax Assessor reporting the name of the seller, the date of purchase, the sale price and other information pertinent to determination of tax liability. The registering agency shall forward the certificate promptly to the Bureau of Revenue Services. [PL 2007, c. 627, §45 (AMD).]

SECTION HISTORY

PL 1969, c. 18 (AMD). PL 1997, c. 526, §14 (AMD). PL 2007, c. 627, §45 (AMD).

§1756. Voluntary registration

Every seller of tangible personal property or taxable services that is not required by section 1754-B to register may register upon those terms that the assessor prescribes. Upon registration, the seller has the rights and duties of a person required to be registered and is subject to the same penalties, except that the seller's liability may be limited to tax actually collected. The seller so registered may at any time surrender the seller's registration certificate and request that the registration certificate be canceled. Upon receipt of the certificate and request, the assessor shall grant the cancellation, if it appears to the assessor that the seller has satisfied all liability to the State and that the seller is not required by law to register. Upon surrender of the certificate, the seller must cease to collect sales or use taxes upon sales that occur on and after the date of the surrender. [PL 1995, c. 640, §4 (RPR).]

SECTION HISTORY

PL 1971, c. 20 (AMD). PL 1987, c. 497, §35 (AMD). PL 1995, c. 640, §4 (RPR).

§1757. Revocation of registration

The State Tax Assessor may revoke the registration certificate of a registrant who fails to file, within 15 days after receipt of notice, a bond or deposit required under section 1759 and may revoke for cause a registration certificate issued under this Part. The assessor may revoke the registration certificate of a registrant who fails to file with the assessor within 15 days after the due date a return as required under this Part. A revocation is reviewable in accordance with section 151. If a registrant fails to pay any tax required by this Part when the tax is shown to be due on a return filed by the registrant, or admitted to be due by the registrant, or has been determined to be due and that determination has become final, notification of the registrant by the assessor as provided in this section operates to suspend the registration certificate from the date of the notice of suspension until the delinquent tax is paid or a bond or deposit required under section 1759 is filed with the assessor or it is determined by an appropriate court that revocation is not warranted. [PL 2007, c. 438, §32 (AMD).]

SECTION HISTORY

PL 1977, c. 694, §702 (RPR). PL 1979, c. 520, §3 (AMD). PL 1985, c. 691, §9 (AMD). PL 2007, c. 438, §32 (AMD).

§1758. Use tax on interim rental of property purchased for resale

(REPEALED)

SECTION HISTORY

PL 1999, c. 708, §24 (RPR). PL 2023, c. 643, Pt. H, §21 (RP). PL 2023, c. 643, Pt. H, §29 (AFF). PL 2023, c. 673, §21 (RP). PL 2023, c. 673, §28 (AFF).

§1759. Bonds

Either as a condition for issuance or subsequent to the issuance of a registration certificate under section 1754-B or 1756, the State Tax Assessor may require from a taxpayer a bond written by a surety company qualified to do business in this State, in an amount and upon conditions to be determined by the assessor. In lieu of a bond the assessor may accept a deposit of money or securities in an amount and of a kind acceptable to the assessor. The deposit must be delivered to the Treasurer of State, who shall safely keep it subject to the instructions of the assessor. [PL 2019, c. 401, Pt. B, §14 (AMD); PL 2019, c. 441, §5 (AMD); PL 2019, c. 441, §9 (AFF).]

SECTION HISTORY

PL 1979, c. 520, §4 (AMD). PL 2007, c. 627, §46 (AMD). PL 2017, c. 375, Pt. H, §1 (AMD). PL 2019, c. 401, Pt. B, §14 (AMD). PL 2019, c. 441, §5 (AMD). PL 2019, c. 441, §9 (AFF).

§1760. Exemptions

Subject to the provisions of section 1760-C, no tax on sales or use may be collected upon or in connection with: [PL 2019, c. 379, Pt. B, §4 (AMD).]

1. Exemptions by constitutional provisions. Sales which this State is prohibited from taxing under the Constitution or laws of the United States or under the Constitution of this State.

2. Certain governmental entities. Sales to the State or any political subdivision of the State, or to the Federal Government, or to any unincorporated agency or instrumentality of either of them or to any incorporated agency or instrumentality of them wholly owned by them. This exemption does not apply to corporations organized under Title IV, Part E of the Farm Credit Act of 1971, 12 United States Code, Sections 2211 to 2214.
[PL 2005, c. 622, §5 (AMD).]

3. Grocery staples. Sales of grocery staples.

A. [PL 1991, c. 528, Pt. RRR (AFF); PL 1991, c. 528, Pt. WW, §3 (RP); PL 1991, c. 528, Pt. WW, §4 (AFF); PL 1991, c. 591, Pt. WW, §3 (RP); PL 1991, c. 591, Pt. WW, §4 (AFF).]

B. [PL 1991, c. 528, Pt. RRR (AFF); PL 1991, c. 528, Pt. WW, §3 (RP); PL 1991, c. 528, Pt. WW, §4 (AFF); PL 1991, c. 591, Pt. WW, §3 (RP); PL 1991, c. 591, Pt. WW, §4 (AFF).]

C. [PL 1991, c. 528, Pt. RRR (AFF); PL 1991, c. 528, Pt. WW, §3 (RP); PL 1991, c. 528, Pt. WW, §4 (AFF); PL 1991, c. 591, Pt. WW, §3 (RP); PL 1991, c. 591, Pt. WW, §4 (AFF).]

D. [PL 1991, c. 528, Pt. RRR (AFF); PL 1991, c. 528, Pt. WW, §3 (RP); PL 1991, c. 528, Pt. WW, §4 (AFF); PL 1991, c. 591, Pt. WW, §3 (RP); PL 1991, c. 591, Pt. WW, §4 (AFF).]

E. [PL 1991, c. 824, Pt. A, §73 (RP).]

[PL 1991, c. 824, Pt. A, §73 (AMD).]

4. Ships' stores. Sale of cabin, deck, engine supplies and bunkering oil to ships engaged in transporting cargo or passengers for hire in interstate or foreign commerce.

[PL 1967, c. 89 (AMD).]

5. Medicines. Sales of medicines for human beings sold on a doctor's prescription. This subsection does not apply to the sale of cannabis pursuant to Title 22, chapter 558-C.

[PL 2011, c. 548, §15 (AMD); PL 2021, c. 669, §5 (REV).]

5-A. Prosthetic or orthotic devices. Sales of:

A. Prosthetic or orthotic devices sold by means of an order issued by a health care practitioner as defined in Title 24, section 2502, subsection 1-A who is licensed under Title 32. [PL 2025, c. 662, Pt. B, §2 (AMD).]

B. [PL 2025, c. 662, Pt. B, §2 (RP).]

[PL 2025, c. 662, Pt. B, §2 (AMD).]

6. Certain meals. Sales of meals:

A. Served by public or private schools, school districts, student organizations and parent-teacher associations to the students or teachers of a school; [PL 1979, c. 663, §220 (AMD).]

B. To patients of institutions licensed by the Department of Health and Human Services for the hospitalization or nursing care of human beings, or to patients or residents of institutions licensed by the Department of Health and Human Services under Title 22, Subtitle 6 or Title 22, section 1781; [PL 2007, c. 438, §33 (AMD).]

C. By hospitals, schools, long-term care facilities, food contractors and restaurants to incorporated nonprofit area agencies on aging for the purpose of providing meals to the elderly; [PL 1999, c. 502, §1 (AMD).]

D. To residents of incorporated nonprofit church-affiliated congregate housing facilities for the elderly in which at least 75% of the units are available for leasing to eligible lower-income residents; [PL 2007, c. 529, §1 (AMD).]

E. Served by a college to its employees if the meals are purchased with debit cards issued by the college; [PL 2011, c. 380, Pt. DDDD, §2 (AMD); PL 2011, c. 380, Pt. DDDD, §§5, 6 (AFF).]

F. Served by youth camps licensed by the Department of Health and Human Services and defined in Title 22, section 2491, subsection 16; and [PL 2011, c. 380, Pt. DDDD, §3 (AMD); PL 2011, c. 380, Pt. DDDD, §§5, 6 (AFF).]

G. Served by a retirement facility to its residents when participation in the meal program is a condition of occupancy or the cost of the meals is included in or paid with a comprehensive fee that includes the right to reside in a residential dwelling unit and meals or other services, whether that

fee is charged annually, monthly, weekly or daily. [PL 2011, c. 380, Pt. DDDD, §4 (NEW); PL 2011, c. 380, Pt. DDDD, §§5, 6 (AFF).]

[PL 2011, c. 380, Pt. DDDD, §§2-4 (AMD); PL 2011, c. 380, Pt. DDDD, §§5, 6 (AFF).]

7. Products used in agricultural and aquacultural production, and bait.

[PL 2005, c. 12, Pt. GGG, §1 (RP).]

7-A. Products used in aquacultural production and bait. Sales of feed, hormones, pesticides, antibiotics and medicine for use in aquacultural production and sales of bait to a person who fishes commercially.

[RR 2025, c. 1, Pt. F, §3 (COR).]

7-B. Products used in commercial agricultural production. Sales of seed, fertilizers, defoliants and pesticides, including, but not limited to, rodenticides, insecticides, fungicides and weed killers, for use in commercial agricultural production as defined in section 2013, subsection 1, paragraph A.

[PL 2011, c. 657, Pt. N, §1 (AMD); PL 2011, c. 657, Pt. N, §3 (AFF).]

7-C. Products used in animal agriculture. Sales of breeding stock, semen, embryos, feed, hormones, antibiotics, medicine, pesticides and litter for use in animal agricultural production and sales of antiseptics and cleaning agents used in commercial animal agricultural production. Animal agricultural production includes the raising and keeping of equines.

[PL 2009, c. 632, §1 (AMD).]

8. Certain motor fuels. Sales of:

A. Motor fuels upon which a tax at the maximum rate for highway use pursuant to Part 5 or a comparable tax of another state or a province of Canada has been paid; or [PL 2011, c. 548, §16 (AMD).]

B. Internal combustion engine fuel, as defined in section 2902, bought and used for the purpose of propelling jet engine aircraft. [PL 2011, c. 548, §16 (AMD).]

C. [PL 1991, c. 546, §18 (RP).]

D. [PL 2011, c. 548, §16 (RP).]

[PL 2011, c. 548, §16 (AMD).]

9. Coal, oil and wood. Coal, oil, wood and all other fuels, except gas and electricity, when bought for cooking and heating in buildings designed and used for both human habitation and sleeping. The sale of kerosene or home heating oil that is prepackaged or dispensed from a tank for retail sale in a container with a capacity of 5 gallons or less, or the sale of any amount of wood pellets or any 100% compressed wood product intended for use in a wood stove or fireplace, or of any amount of firewood, is presumed to meet the requirements of this subsection when the product is received by the purchaser at the retail location.

[PL 2015, c. 300, Pt. A, §14 (AMD).]

9-A. Fuels for burning blueberry lands. Sales of all fuels used in burning blueberry fields.

[PL 1973, c. 594 (NEW).]

9-B. Residential electricity. Sale and delivery of residential electricity as follows:

A. The first 750 kilowatt hours of residential electricity per month; [PL 2021, c. 713, §1 (AMD); PL 2021, c. 713, §4 (AFF).]

B. Off-peak residential electricity used for space heating or water heating by means of an electric thermal storage device. For the purpose of this paragraph, "off-peak residential electricity" means the off-peak delivery of residential electricity pursuant to tariffs on file with the Public Utilities Commission and the electricity supplied; and [PL 2021, c. 713, §2 (AMD); PL 2021, c. 713, §4 (AFF).]

C. Residential electricity consumed by eligible customers enrolled in a low-income assistance program implemented pursuant to Title 35-A, section 3214, subsection 2 or an arrearage management program implemented pursuant to Title 35-A, section 3214, subsection 2-A. [PL 2021, c. 713, §3 (NEW); PL 2021, c. 713, §4 (AFF).]

For the purpose of this subsection, "residential electricity" means electricity furnished to buildings designed and used for both human habitation and sleeping, with the exception of hotels. When residential electricity is furnished through one meter to more than one residential unit and when the transmission and distribution utility applies its tariff on a per unit basis, the furnishing of electricity is considered a separate sale for each unit to which the tariff applies. For the purpose of this subsection, "delivery" means transmission and distribution.
[PL 2021, c. 713, §§1-3 (AMD); PL 2021, c. 713, §4 (AFF).]

9-C. Residential gas. Sales of gas when bought for cooking and heating in buildings designed and used for both human habitation and sleeping, with the exception of hotels.
[PL 2007, c. 438, §36 (AMD).]

9-D. Fuel and electricity used at a manufacturing facility. Ninety-five percent of the sale price of all fuel and electricity purchased for use at a manufacturing facility. For purposes of this subsection, "sale price" includes, in the case of electricity, any charge for transmission and distribution.
[PL 1999, c. 414, §20 (AMD).]

9-E. Electricity consumed in an electrolytic process.
[PL 1989, c. 871, §10 (NEW); MRSA T. 36 §1760, sub-§9-E (RP).]

9-F. Fuel oil or coal.
[PL 1989, c. 871, §10 (NEW); MRSA T. 36 §1760, sub-§9-F (RP).]

9-G. Fuel oil or coal. Fuel oil or coal, the by-products from the burning of which become an ingredient or component part of tangible personal property for later sale.
[PL 1991, c. 851, §1 (NEW).]

9-H. Fuel used in certain agricultural production.

[PL 2015, c. 267, Pt. KKKK, §1 (NEW); PL 2015, c. 267, Pt. KKKK, §2 (AFF); MRSA T. 36 §1760, sub-§9-H (RP).]

9-I. Fuel used at manufacturing facility. Ninety-five percent of the sale price of fabrication services for the production of fuel for use at a manufacturing facility.
[PL 2025, c. 388, Pt. G, §38 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

10. Cigarettes.
[PL 1983, c. 855, §6 (RP).]

11. Sales of liquor.
[PL 1983, c. 859, Pt. M, §§4, 13 (RP).]

12. Containers. Sale of returnable containers when sold with the contents in connection with a retail sale of the contents or when resold for refilling.

12-A. Packaging materials. Sales of containers, boxes, crates, bags, cores, twines, tapes, bindings, wrappings, labels and other packing, packaging and shipping materials to:

A. Persons engaged in the business of:

(1) Packing or packaging tangible personal property; and

(2) Shipping or transporting that tangible personal property; or [PL 2011, c. 240, §18 (RPR).]

B. Persons for use in packing, packaging or shipping tangible personal property sold by them or on which they have performed the service of cleaning, pressing, dyeing, washing, repairing or reconditioning in their regular course of business that are transferred to the possession of the purchaser of that tangible personal property. [RR 2019, c. 1, Pt. A, §60 (COR).]

[RR 2019, c. 1, Pt. A, §60 (COR).]

13. Bibles.

[PL 1991, c. 546, §19 (RP).]

14. Publications.

[PL 2013, c. 368, Pt. P, §1 (RP); PL 2013, c. 368, Pt. P, §2 (AFF).]

14-A. Free publications and components of publications. Sales of publications and printed materials included in publications as follows:

A. Any publication that is purchased for distribution without charge as a free publication; and [PL 2013, c. 564, §1 (NEW); PL 2013, c. 564, §3 (AFF).]

B. Printed paper materials, including advertising flyers and promotional materials, purchased for inclusion in a publication. [PL 2013, c. 564, §1 (NEW); PL 2013, c. 564, §3 (AFF).]

For purposes of this subsection, "publication" means printed paper material, including without limitation newspapers, magazines and trade journals and employee, client and organization newsletters, issued at average intervals not exceeding 3 months that manifests a continuity of identity from issue to issue by a front page masthead bearing the name, date, volume and issue number of the publication and by a continuity of style, format, themes and subject matter. For purposes of this subsection, "publication" does not include printed paper materials consisting primarily of advertisements or the promotion of a single seller's products or services.

[PL 2013, c. 564, §1 (NEW); PL 2013, c. 564, §3 (AFF).]

15. Sales to proprietors of unincorporated hospitals.

[PL 1979, c. 687, §5 (RP).]

16. Hospitals, research centers, churches and schools. Sales to:

A. Incorporated hospitals; [PL 2005, c. 622, §6 (NEW).]

B. Incorporated nonprofit nursing homes licensed by the Department of Health and Human Services; [PL 2005, c. 622, §6 (NEW).]

C. Incorporated nonprofit residential care facilities licensed by the Department of Health and Human Services; [PL 2005, c. 622, §6 (NEW).]

D. Incorporated nonprofit assisted housing programs for the elderly licensed by the Department of Health and Human Services; [PL 2005, c. 622, §6 (NEW).]

E. Incorporated nonprofit home health agencies certified under the United States Social Security Act of 1965, Title XVIII, as amended; [PL 2005, c. 622, §6 (NEW).]

F. Incorporated nonprofit rural community health centers and incorporated nonprofit federally qualified health centers. For the purposes of this paragraph, "federally qualified health center" means a health center that is qualified to receive funding under Section 330 of the federal Public Health Service Act, 42 United States Code, Section 254b and a so-called federally qualified health center look-alike that meets the requirements of Section 254b; [PL 2015, c. 510, §1 (AMD); PL 2015, c. 510, §3 (AFF).]

G. Incorporated nonprofit dental health centers; [PL 2005, c. 622, §6 (NEW).]

G-1. Incorporated nonprofit medical clinics whose sole mission is to provide free medical care to the indigent or uninsured; [PL 2007, c. 416, §1 (NEW); PL 2007, c. 416, §2 (AFF).]

H. Incorporated nonprofit organizations organized for the sole purpose of conducting medical research; [PL 2005, c. 622, §6 (NEW).]

I. Incorporated nonprofit organizations organized for the purpose of establishing and maintaining laboratories for scientific study and investigation in the field of biology or ecology; [PL 2005, c. 622, §6 (NEW).]

J. Institutions incorporated as nonprofit corporations for the purpose of operating educational television or radio stations; [PL 2005, c. 622, §6 (NEW).]

K. Schools; [PL 2005, c. 622, §6 (NEW).]

L. Incorporated nonprofit organizations or their affiliates whose purpose is to provide literacy assistance or free clinical assistance to children with dyslexia; and [PL 2005, c. 622, §6 (NEW).]

M. Regularly organized churches or houses of religious worship. [PL 2005, c. 622, §6 (NEW).] [PL 2015, c. 510, §1 (AMD); PL 2015, c. 510, §3 (AFF).]

17. Camps. Rental charged for living quarters, sleeping or housekeeping accommodations at camps entitled to exemption from property tax under section 652, subsection 1.

18. Certain institutions. Rental charged for living or sleeping quarters in an institution licensed by the State for the hospitalization or nursing care of human beings.

18-A. Certain children's residential care facilities. Sales to incorporated private nonprofit children's residential care facilities that are licensed by the Department of Health and Human Services as child care facilities.
[PL 2025, c. 594, §11 (AMD).]

19. Schools. Rental charged for living quarters, sleeping or housekeeping accommodations to any student necessitated by attendance at a school.
[PL 2003, c. 588, §7 (AMD).]

20. Continuous residence; refunds and credits. Rental charged to the following:

A. An individual who resides continuously for 28 days or more at any one hotel, rooming house, tourist camp or trailer camp, if the individual does not maintain a primary residence at some other location or is residing away from the individual's primary residence in connection with employment or education; and [PL 2017, c. 170, Pt. C, §5 (RPR).]

B. A person that rents living quarters for 28 or more consecutive days, when the living quarters are used by the person's employees in connection with their employment. [PL 2017, c. 170, Pt. C, §5 (RPR).]

Any tax paid by an individual or person specified in paragraph A or B during the initial 28-day period must be refunded by the retailer. If the tax has been reported and paid to the State by the retailer, it may be taken as a credit by the retailer on the return filed by the retailer covering the month in which the refund was made.
[PL 2017, c. 170, Pt. C, §5 (RPR).]

21. Automobiles used in driver education program. Sales to automobile dealers, registered under section 1754-B, of automobiles for the purpose of equipping the same with dual controls and loaning or leasing the same to public or private secondary schools without consideration or for a consideration of not more than $1 a year, and used exclusively by such schools in driver education programs.
[PL 1995, c. 640, §5 (AMD).]

21-A. Certain loaner vehicles. The use of a loaner vehicle provided by a new vehicle dealer, as defined in Title 29-A, section 851, subsection 9, to a service customer pursuant to a manufacturer's or dealer's warranty.

[PL 2007, c. 627, §47 (AMD).]

22. Automobiles to amputee veterans. Sales of automobiles to veterans who are granted free registration of such vehicles by the Secretary of State under Title 29-A, section 523, subsection 1. Certificates of exemption or refunds of taxes paid must be granted under such rules or regulations as the State Tax Assessor may prescribe.
[PL 1995, c. 65, Pt. A, §141 (AMD); PL 1995, c. 65, Pt. A, §153 (AFF); PL 1995, c. 65, Pt. C, §15 (AFF).]

23. Certain vehicles purchased by nonresidents.
[PL 1999, c. 759, §1 (AMD); MRSA T. 36 §1760, sub-§23 (RP).]

23-A. Truck bodies and trailers.
[PL 1991, c. 788, §7 (RP).]

23-B. Semitrailers.
[PL 1991, c. 788, §8 (RP).]

23-C. Certain vehicles purchased or leased by nonresidents. Sales or leases of the following vehicles to a person that is not a resident of this State, if the vehicle is intended to be driven or transported outside the State immediately upon delivery:

A. Motor vehicles other than those that are being leased for a period of less than one year; [PL 2015, c. 300, Pt. A, §16 (RPR).]

B. Semitrailers; [PL 1999, c. 759, §2 (NEW); PL 1999, c. 759, §5 (AFF).]

C. Aircraft, if the property is an aircraft not exempted under subsection 88-A; and [PL 2011, c. 380, Pt. GGGG, §1 (AMD).]

D. [PL 2005, c. 618, §2 (RP).]

E. Camper trailers, including truck campers, other than those that are being leased for a period of less than one year. [PL 2015, c. 300, Pt. A, §17 (AMD).]

If the vehicles are registered for use in the State within 12 months of the date of purchase, the person seeking registration is liable for use tax on the basis of the original purchase price.
[PL 2015, c. 300, Pt. A, §§16, 17 (AMD).]

23-D. Certain vehicles purchased or leased by qualifying resident businesses. The sale or lease of a motor vehicle, except an automobile rented for a period of less than one year or an all-terrain vehicle or snowmobile as defined in Title 12, section 13001, to a qualifying resident business if the vehicle is intended to be driven or transported outside the State immediately upon delivery and intended to be used exclusively in the qualifying resident business's out-of-state business activities.

For purposes of this subsection, "qualifying resident business" includes any individual, association, society, club, general partnership, limited partnership, limited liability company, trust, estate, corporation or any other legal entity that:

A. Is organized under the laws of this State or has its principal place of business in this State; and [PL 2007, c. 410, §4 (NEW); PL 2007, c. 410, §6 (AFF).]

B. Conducts business activities from a fixed location or locations outside the State. [PL 2007, c. 410, §4 (NEW); PL 2007, c. 410, §6 (AFF).]

If the vehicle is not used exclusively in the qualifying resident business's out-of-state business activities or is registered for use in the State within 12 months of the date of purchase, the person seeking registration is liable for use tax on the basis of the original purchase price.
[PL 2007, c. 410, §4 (NEW); PL 2007, c. 410, §6 (AFF).]

24. Funeral services. Sales of funeral services.

25. Watercraft purchased by nonresidents. Sales to or use by a person that is not a resident of this State of watercraft or materials used in watercraft as specified in this subsection. This subsection does not apply to the lease or rental of a watercraft to a person that is not a resident of this State.

A. The following are exempt when the sale is made in this State to a person that is not a resident of this State and the watercraft is sailed or transported outside the State within 30 days of delivery by the seller:

(1) A watercraft;

(2) Sales, under contract for the construction of a watercraft, of materials to be incorporated in that watercraft; and

(3) Sales of materials to be incorporated in the watercraft for the repair, alteration, refitting, reconstruction, overhaul or restoration of that watercraft. [PL 2009, c. 620, §1 (NEW); PL 2009, c. 620, §2 (AFF).]

B. The purchase of a watercraft outside this State is exempt if the watercraft is registered outside the State by the purchaser and used outside the State by the purchaser and the watercraft is present in the State not more than 30 days, not including any time spent in this State for temporary storage, during the 12 months following its purchase. For purposes of this paragraph, "used outside the State" does not include storage but means actual use of the watercraft for a purpose consistent with its design. [PL 2011, c. 285, §3 (RPR); PL 2011, c. 285, §15 (AFF).]

C. If, for a purpose other than temporary storage, a watercraft is present in this State for more than 30 days during the 12-month period following its date of purchase, the exemption applies only to 60% of the sale price of the watercraft or materials for the construction, repair, alteration, refitting, reconstruction, overhaul or restoration of the watercraft, as specified in paragraph A. [PL 2015, c. 300, Pt. A, §18 (AMD).]

[PL 2025, c. 271, Pt. B, §1 (AMD); PL 2025, c. 271, Pt. B, §5 (AFF).]

25-A. All-terrain vehicles.

[PL 2013, c. 86, §3 (RP); PL 2013, c. 86, §5 (AFF).]

25-B. Snowmobiles.

[PL 2013, c. 86, §4 (RP); PL 2013, c. 86, §5 (AFF).]

25-C. Snowmobile; all-terrain vehicle. The sale of a snowmobile, as defined in Title 12, section 13001, subsection 25, or an all-terrain vehicle, as defined in Title 12, section 13001, subsection 3, to an individual who is not a resident of this State, unless the seller is a retailer in this State.

[PL 2015, c. 300, Pt. A, §19 (NEW).]

26. Nonprofit fire departments and nonprofit ambulance services. Sales to incorporated nonprofit fire departments, sales to incorporated nonprofit ambulance services, sales to air ambulance services that are limited liability companies all of whose members are nonprofit organizations and sales of tangible personal property leased to air ambulance services that are limited liability companies all of whose members are nonprofit organizations.

[PL 2007, c. 419, §1 (AMD).]

26-A. Certain watercraft purchased by incorporated nonprofit transportation companies. Sales of watercraft to an incorporated nonprofit transportation company that has a written understanding with a municipality that the watercraft will be available at all times to transport an emergency medical services patient from an island to a licensed ambulance service on the mainland.

[PL 2019, c. 343, Pt. YYYY, §1 (NEW); PL 2019, c. 343, Pt. YYYY, §2 (AFF).]

27. Aircraft purchased by a nonresident.

[PL 1991, c. 788, §9 (RP).]

28. Community mental health facilities, community adult developmental services facilities and community substance use disorder facilities. Sales to mental health facilities, adult developmental services facilities or substance use disorder facilities that are:

A. Contractors under or receiving support under the Federal Community Mental Health Centers Act, or its successors; or

B. Receiving support from the Department of Health and Human Services pursuant to Title 5, section 20005 or Title 34-B, section 3604, 5433 or 6204. [PL 1999, c. 708, §28 (AMD); PL 2001, c. 354, §3 (AMD); PL 2003, c. 689, Pt. B, §6 (REV).]

[PL 2017, c. 407, Pt. A, §160 (AMD).]

29. Water pollution control facilities. Sales of water pollution control facilities, certified as such by the Commissioner of Environmental Protection, and sales of parts or accessories of a certified facility, materials for the construction, repair or maintenance of a certified facility and chemicals or supplies that are integral to the effectiveness of a certified facility.

As used in this subsection, unless the context otherwise indicates, the following terms have the following meanings.

A. "Disposal system" means any system used primarily for disposing of or isolating industrial or other waste and includes thickeners, incinerators, pipelines or conduits, pumping stations, force mains and all other constructions, devices, appurtenances and facilities used for collecting or conducting water borne industrial or other waste to a point of disposal, treatment or isolation, except that which is necessary to the manufacture of products. [PL 1973, c. 575, §1 (AMD).]

B. "Facility" means any disposal system or any treatment works, appliance, equipment, machinery, installation or structures installed, acquired or placed in operation primarily for the purpose of reducing, controlling or eliminating water pollution caused by industrial or other waste, except septic tanks and the pipelines and leach fields connected or appurtenant thereto. [PL 1973, c. 575, §1 (AMD).]

C. "Industrial waste" means any liquid, gaseous or solid waste substance capable of polluting the waters of the State and resulting from any process, or the development of any process, of industry or manufacture. [PL 1969, c. 471 (NEW).]

D. "Treatment works" means any plant, pumping station, reservoir or other works used primarily for the purpose of treating, stabilizing, isolating or holding industrial or other waste. [PL 1973, c. 575, §1 (AMD).]

[PL 2007, c. 438, §42 (AMD).]

30. Air pollution control facilities. Sales of air pollution control facilities, certified as such by the Commissioner of Environmental Protection, and sales of parts or accessories of a certified facility, materials for the construction, repair or maintenance of a certified facility and chemicals or supplies that are integral to the effectiveness of a certified facility.

As used in this subsection, unless the context otherwise indicates, the following terms have the following meanings.

A. "Facility" means any appliance, equipment, machinery, installation or structures installed, acquired or placed in operation primarily for the purpose of reducing, controlling, eliminating or disposing of industrial or other air pollutants.

Facilities such as air conditioners, dust collectors, fans and similar facilities designed, constructed or installed solely for the benefit of the person for whom installed or the personnel of such person, and facilities designed or installed for the reduction or control of automobile exhaust emissions shall not be deemed air pollution control facilities for purposes of this subsection. [PL 1973, c. 575, §2 (AMD).]

[PL 2007, c. 438, §43 (AMD).]

31. Machinery and equipment. Sales of machinery and equipment:

A. For use by the purchaser directly and primarily in the production of tangible personal property intended to be sold or leased ultimately for final use or consumption or in the production of tangible personal property pursuant to a contract with the Federal Government or any agency thereof, or, in the case of sales occurring after June 30, 2007, in the generation of radio and television broadcast signals by broadcast stations regulated under 47 Code of Federal Regulations, Part 73. This exemption applies even if the purchaser sells the machinery or equipment and leases it back in a sale and leaseback transaction. This exemption also applies whether the purchaser agrees before or after the purchase of the machinery or equipment to enter into the sale and leaseback transaction and whether the purchaser's use of the machinery or equipment in production commences before or after the sale and leaseback transaction occurs; and [PL 2007, c. 627, §48 (AMD).]

B. To a bank, leasing company or other person as part of a sale and leaseback transaction, by a person that uses the machinery or equipment as described in paragraph A, whether the original purchaser's use of the machinery or equipment in production commences before or after the sale and leaseback transaction occurs. [PL 1999, c. 516, §6 (NEW); PL 1999, c. 516, §7 (AFF).]
[PL 2007, c. 627, §48 (AMD).]

32. Machinery and equipment for research. Sales of machinery and equipment for use by the purchaser directly and exclusively in research and development in the experimental and laboratory sense and sales of machinery, equipment, instruments and supplies for use by the purchaser directly and primarily in biotechnology applications, including the application of technologies such as recombinant DNA techniques, biochemistry, molecular and cellular biology, immunology, genetics and genetic engineering, biological cell fusion techniques and new bioprocesses using living organisms or parts of organisms to produce or modify products, improve plants or animals, develop microorganisms for specific uses, identify targets for small-molecule pharmaceutical development, transform biological systems and useful processes and products or to develop microorganisms for specific uses. Equipment and supplies used for biotechnology include but are not limited to microscopes, diagnostic testing materials, glasswares, chemical reagents, computer software and technical books and manuals. "Research and development" includes testing and evaluation for the purposes of approval and compliance with regulatory standards for biotechnological products or materials. "Research and development" does not include the ordinary testing or inspecting of materials or products for quality control, efficiency surveys, management studies, consumer surveys, advertising, promotions or research in connection with literary, historical or similar projects.
[PL 1997, c. 557, Pt. D, §2 (AMD); PL 1997, c. 557, Pt. D, §4 (AFF); PL 1997, c. 557, Pt. G, §1 (AFF).]

33. Diabetic supplies. All equipment and supplies, whether medical or otherwise, used by the purchaser in the diagnosis or treatment of human diabetes.
[PL 2021, c. 253, Pt. B, §1 (AMD).]

34. Sales through vending machines. Sales of products for internal human consumption when sold through vending machines by a person more than 50% of whose gross receipts from the retail sale of tangible personal property are derived from sales through vending machines.
[PL 2005, c. 218, §23 (AMD).]

35. Seeing eye dogs. Sales of tangible personal property and taxable services essential for the care and maintenance of seeing eye dogs used to aid any blind person.
[PL 1993, c. 670, §2 (AMD).]

36. Spirituous and vinous liquors.
[PL 1983, c. 859, Pt. M, §§5, 13 (RP).]

37. Regional planning commissions and councils of government. Sales to regional planning commissions and councils of government, which are established in accordance with Title 30-A.
[PL 1987, c. 737, Pt. C, §§82, 106 (AMD); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §§8, 10 (AMD).]

38. Solar energy equipment.
[PL 1985, c. 506, Pt. B, §34-A (RP).]

39. Residential water. Sales of water purchased for use in buildings designed and used for both human habitation and sleeping, with the exception of hotels.
[PL 2007, c. 438, §44 (AMD).]

40. Manufactured housing. Sales of:

A. Used manufactured housing; and [PL 2005, c. 618, §3 (AMD).]

B. New manufactured housing to the extent of all costs, other than materials, included in the sale price, but the exemption may not exceed 50% of the sale price. [PL 2005, c. 618, §3 (AMD).]
[PL 2005, c. 618, §3 (AMD).]

41. Certain instrumentalities of interstate or foreign commerce.

[PL 2017, c. 375, Pt. I, §1 (RP); PL 2017, c. 375, Pt. I, §3 (AFF).]

41-A. Certain instrumentalities of interstate or foreign commerce. The sale of a vehicle, railroad rolling stock, aircraft or watercraft that is placed in use by the purchaser as an instrumentality of interstate or foreign commerce within 30 days after that sale, or, in the case of a lease, the commencement of the lease, and that is used by the purchaser for not less than 80% of the days in use during the next 2 years as an instrumentality of interstate or foreign commerce. The assessor may for good cause extend for not more than 60 days the time for placing the instrumentality in use in interstate or foreign commerce.

For purposes of this subsection:

A. Property is placed in use as an instrumentality of interstate or foreign commerce by its carrying of or providing the motive power for the carrying of a bona fide payload in interstate or foreign commerce or by being dispatched to a specific location at which it will be loaded with, or will be used as motive power for the carrying of, a bona fide payload in interstate or foreign commerce.

(1) Property dispatched for the carrying of or providing the motive power for the carrying of a bona fide payload in interstate or foreign commerce is considered in use from the date of dispatch through the date the property arrives back at its principal place of business or is dispatched for the carrying of or providing the motive power for the carrying of a new bona fide payload, whichever occurs first. Any day or portion of a day in which an instrumentality is used in interstate or foreign commerce is computed as a full day of use in interstate or foreign commerce. Property dispatched for the carrying of or providing the motive power for the carrying of a bona fide payload in intrastate commerce is considered in use from the date of dispatch through the date the property arrives back at its principal place of business or is dispatched for the carrying of or providing the motive power for the carrying of a new bona fide payload, whichever occurs first. For purposes of this subparagraph, use of a trailer, semitrailer or tow dolly, as defined in Title 29-A, section 101, pursuant to a written interchange agreement as described in 49 Code of Federal Regulations, Section 376.31, or successor regulation, between the purchaser and an authorized motor carrier is considered use by the purchaser.

(2) Personal property is not in use as an instrumentality of interstate or foreign commerce when carrying a bona fide payload that both originates and terminates within the State, unless the personal property is a bus with a capacity of at least 47 passengers that is engaged in

transporting within the State a bona fide payload of travelers on an interstate or foreign cruise that originates outside the State and terminates outside the State and the transportation is provided pursuant to a contract between the interstate or foreign cruise provider and the person providing the transportation.

(3) Any day in which an instrumentality is not used in intrastate commerce or interstate or foreign commerce, including while being repaired or maintained, is not counted in the 80% computation; and [PL 2017, c. 375, Pt. I, §2 (NEW); PL 2017, c. 375, Pt. I, §3 (AFF).]

B. As used in this subsection, unless the context otherwise indicates, the following terms have the following meanings.

(1) "Bona fide payload" means a cargo of persons or property transported by a contract carrier or common carrier for compensation that exceeds the direct cost of carrying that cargo or pursuant to a legal obligation to provide service as a public utility or a cargo of property transported in the reasonable conduct of the purchaser's own nontransportation business in interstate or foreign commerce.

(2) "Dispatch" means to send to a destination for the purpose of interstate or foreign commerce or for the purpose of intrastate commerce. [PL 2017, c. 375, Pt. I, §2 (NEW); PL 2017, c. 375, Pt. I, §3 (AFF).]

The exemption provided by this subsection is not limited to instrumentalities otherwise required to be exempt under the United States Constitution.
[PL 2025, c. 113, Pt. B, §2 (AMD).]

42. Historical societies, museums and certain memorial foundations. Sales to incorporated nonprofit memorial foundations that primarily provide cultural programs free to the public, historical societies and museums.
[PL 2001, c. 439, Pt. PPP, §1 (AMD); PL 2001, c. 439, Pt. PPP, §2 (AFF).]

43. Child care facilities. Sales to licensed, incorporated nonprofit child care facilities.
[PL 2015, c. 300, Pt. A, §20 (AMD).]

44. Certain church-affiliated residential homes. Sales to an incorporated, church-affiliated nonprofit organization that operates a residential home for adults.
[PL 2015, c. 300, Pt. A, §21 (AMD).]

45. Certain property purchased outside State. Sales of property purchased and used by the present owner outside the State:

A. If the property is an automobile, as defined in Title 29-A, section 101, subsection 7, and if the owner is an individual who was, at the time of purchase, a resident of the other state; [PL 2009, c. 625, §8 (AMD).]

A-1. [PL 2011, c. 285, §4 (RP); PL 2011, c. 285, §15 (AFF).]

A-2. If the property is a snowmobile or all-terrain vehicle as defined in Title 12, section 13001 and the purchaser is an individual who is not a resident of the State; [PL 2007, c. 438, §45 (AMD).]

A-3. If the property is an aircraft not exempted under subsection 88 or 88-A and the owner at the time of purchase was a resident of another state or tax jurisdiction and the aircraft is present in this State not more than 20 days during the 12 months following its purchase, exclusive of days during which the aircraft is in this State for the purpose of undergoing "major alterations," "major repairs" or "preventive maintenance" as those terms are described in 14 Code of Federal Regulations, Appendix A to Part 43, as in effect on January 1, 2005. For the purposes of this paragraph, the location of an aircraft on the ground in the State at any time during a day is considered presence in the State for that entire day, and a day must be disregarded if at any time during that day the aircraft is used to provide free emergency or compassionate air transportation arranged by an incorporated

nonprofit organization providing free air transportation in private aircraft by volunteer pilots so children and adults may access life-saving medical care; [PL 2011, c. 622, §2 (AMD).]

A-4. If the property is brought into this State solely to conduct activities directly related to a declared state disaster or emergency, at the request of the State, a county, city, town or political subdivision of the State or a registered business, the property is owned by a person not otherwise required to register as a seller under section 1754-B and the property is present in this State only during a disaster period. As used in this paragraph, "declared state disaster or emergency" and "disaster period" have the same meaning as in Title 10, section 9902, subsections 1 and 2, respectively; or [PL 2021, c. 181, Pt. D, §1 (AMD).]

B. For more than 12 months in all other cases. [PL 1987, c. 772, §22 (RPR).]

Property, other than automobiles, snowmobiles, all-terrain vehicles and aircraft, that is required to be registered for use in this State does not qualify for this exemption unless it was registered by its present owner outside this State more than 12 months prior to its registration in this State. If property required to be registered for use in this State was not required to be registered for use outside this State, the owner must be able to document actual use of the property outside this State for more than 12 months prior to its registration in this State. For purposes of this subsection, "use" does not include storage but means actual use of the property for a purpose consistent with its design.
[PL 2021, c. 181, Pt. D, §1 (AMD).]

46. Medical patients and their families. Sales to incorporated nonprofit organizations providing:

A. Temporary residential accommodations to pediatric patients suffering from critical illness or disease such as cancer or who are accident victims, to adult patients with cancer or to the families of the patients; or [PL 2003, c. 451, Pt. AA, §1 (NEW).]

B. Temporary residential accommodations, or food, or both, to hospital patients or to the families of hospital patients. [PL 2003, c. 451, Pt. AA, §1 (NEW).]
[PL 2003, c. 451, Pt. AA, §1 (RPR).]

46. Scheduled Airlines.
[PL 1985, c. 504, §1 (RP).]

47. Emergency shelters, feeding organizations and emergency food supply programs.
[PL 1995, c. 625, Pt. B, §13 (RPR); MRSA T. 36 §1760, sub-§47 (RP).]

47-A. Emergency shelter and feeding organizations. Sales to incorporated nonprofit organizations that provide free temporary emergency shelter or food for underprivileged individuals in this State.
[RR 2019, c. 1, Pt. A, §62 (COR).]

48. Scheduled airlines.
[PL 1987, c. 865, §1 (AMD); MRSA T. 36 §1760, sub-§48 (RP).]

48. Rail track materials.
[PL 1985, c. 737, Pt. A, §94 (RP).]

49. Child abuse and neglect prevention councils; child advocacy organizations; community action agencies. Sales to:

A. Incorporated, nonprofit child abuse and neglect prevention councils as defined in Title 22, section 3872, subsection 1-A; [PL 2009, c. 204, §12 (AMD).]

B. Statewide organizations that advocate for children and that are members of the Medicaid Advisory Committee; and [PL 1999, c. 499, §1 (NEW).]

C. Community action agencies designated in accordance with Title 22, section 5324. [PL 1999, c. 499, §1 (NEW).]

[PL 2009, c. 204, §12 (AMD).]

50. Certain libraries; library support organizations. Sales:

A. To a nonprofit free public lending library that is funded in part or wholly by the State or any political subdivision of the State or the Federal Government; and [PL 2019, c. 379, Pt. B, §5 (NEW).]

B. By a library as described in paragraph A or a nonprofit corporation organized to support a library as described in paragraph A, as long as the proceeds from the sales are used to benefit the library. [PL 2019, c. 379, Pt. B, §5 (NEW).]

[PL 2019, c. 379, Pt. B, §5 (RPR).]

51. Veterans' Memorial Cemetery Associations. Sales to incorporated nonprofit Veterans' Memorial Cemetery Associations.
[RR 2019, c. 1, Pt. A, §63 (COR).]

52. Railroad track materials. Railroad track materials purchased and installed on railroad lines located within the boundaries of the State. The track materials include rail, ties, ballast, joint bars and associated materials, such as bolts, nuts, tie plates, spikes, culverts, steel, concrete or stone, switch stands, switch points, frogs, switch ties, bridge ties and bridge steel.

In order for a taxpayer to qualify for an exemption under this subsection, the taxpayer may not require any landowner to pay any fee or charge for maintenance or repair or to assume liability for crossings or rights-of-way if the landowner was not required to do so prior to July 1, 1981, and the taxpayer must continue to maintain crossings and rights-of-way that it was required to maintain on that date and may not remove the crossings if there is any objection to their being removed.
[RR 2019, c. 1, Pt. A, §64 (COR).]

53. Nonprofit volunteer search and rescue organizations. Sales to incorporated, nonprofit volunteer search and rescue organizations.
[PL 1985, c. 737, Pt. A, §97 (NEW).]

54. SNAP and WIC purchases. Sales of items purchased with food instruments distributed by the Department of Health and Human Services pursuant to the Supplemental Nutrition Assistance Program or the Women, Infants and Children Special Supplemental Food Program.
[PL 2015, c. 300, Pt. A, §22 (AMD).]

55. Incorporated nonprofit hospice organizations. Sales to incorporated nonprofit hospice organizations which provide a program or care for the physical and emotional needs of terminally ill patients.
[PL 1985, c. 788, §1 (NEW).]

56. Nonprofit youth organizations. Sales to nonprofit youth organizations whose primary purpose is to provide athletic instruction in a nonresidential setting, or to councils and local units of incorporated nonprofit national scouting organizations.
[RR 2019, c. 1, Pt. A, §65 (COR).]

57. Self-help literature on alcoholism. Sales of self-help literature relating to alcoholism to alcoholics anonymous groups.
[PL 1987, c. 343, §5 (NEW).]

58. Portable classrooms.
[PL 2025, c. 662, Pt. B, §3 (RP).]

59. Sales to certain incorporated nonprofit educational organizations. Incorporated nonprofit educational organizations that are receiving, or have received, funding from the Department of Education and that provide educational programs specifically designed for teaching young people how

to make decisions about drugs, alcohol and interpersonal relationships at a residential youth camp setting.
[PL 2009, c. 211, Pt. B, §31 (AMD).]

60. Sales to incorporated nonprofit animal shelters. Sales to incorporated nonprofit animal shelters of tangible personal property used in the operation and maintenance of those shelters or in the maintenance and care of any animal, including wildlife, housed in those shelters.
[PL 1997, c. 545, §1 (AMD).]

61. Construction contracts with exempt organizations. Sales to a construction contractor or its subcontractor of tangible personal property that is to be physically incorporated in, and become a permanent part of, real property for sale to any organization or government agency provided exemption under this section, except as otherwise provided by section 1760-C.
[PL 2005, c. 622, §8 (AMD).]

62. Charitable suppliers of medical equipment. Sales to local branches of incorporated international nonprofit charitable organizations that lend medical supplies and equipment to persons free of charge.
[PL 2011, c. 240, §19 (AMD).]

63. Organizations fulfilling the wishes of children with life-threatening diseases. Sales to incorporated nonprofit organizations whose sole purpose is to fulfill the wishes of children with life-threatening diseases when their family or guardian is unable to otherwise financially fulfill those wishes.
[PL 1989, c. 502, Pt. A, §130 (NEW).]

64. Schools and school-sponsored organizations. Sales of tangible personal property and taxable services by elementary and secondary schools and by student organizations sponsored by those schools, including booster clubs and student or parent-teacher organizations, as long as the profits from the sales are used to benefit those schools or student organizations or are used for a charitable purpose.
[PL 2003, c. 588, §10 (AMD).]

65. Monasteries and convents. Sales of tangible personal property to incorporated nonprofit monasteries and convents for use in their operation and maintenance. For the purpose of this subsection, "monasteries" and "convents" means the dwelling places of communities of religious persons.
[PL 1993, c. 670, §6 (AMD).]

66. Incorporated nonprofit providers of certain support systems for single-parent families. Sales to incorporated nonprofit organizations engaged primarily in providing support systems for single-parent families for the development of psychological and economic self-sufficiency.
[PL 1989, c. 502, Pt. B, §47 (NEW); PL 1989, c. 581, §20 (NEW); PL 1989, c. 871, §12 (RPR).]

67. Nonprofit home construction organizations. Sales to local branches of incorporated nonprofit organizations whose purpose is to construct low-cost housing for low-income people.
[PL 1989, c. 501, Pt. P, §30 (NEW); PL 1989, c. 533, §8 (NEW); PL 1989, c. 871, §13 (RPR).]

68. Maine Science and Technology Foundation.
[PL 2003, c. 20, Pt. RR, §11 (RP); PL 2003, c. 20, Pt. RR, §18 (AFF).]

69. Vietnam veteran registries. Sales to incorporated, nonprofit organizations whose sole purpose is to create, maintain and update a registry of Vietnam veterans.
[RR 2019, c. 1, Pt. A, §66 (COR).]

70. Organizations providing certain services for persons who are hard of hearing. Sales to incorporated nonprofit organizations whose primary purposes are to promote public understanding of hearing loss and to assist persons who are hard of hearing through the dissemination of information

about hearing loss to the general public and referral to and coordination of community resources available to persons who are hard of hearing.
[PL 2021, c. 348, §56 (AMD).]

71. State-chartered credit unions. Sales to credit unions that are organized under the laws of this State. This subsection shall remain in effect only for the time that federally chartered credit unions are, by reason of federal law, exempt from payment of state sales tax.
[PL 1989, c. 533, §8 (NEW).]

72. Nonprofit housing development organization. Sales to nonprofit organizations whose primary purpose is to develop housing for low-income people. For the purposes of this subsection, "low-income" means having income that is less than 120% of the median income for the area, adjusted for family size, as established by the United States Department of Housing and Urban Development or its successor organization.
[PL 2021, c. 695, §1 (AMD).]

73. Seedlings for commercial forestry use. Sales of tree seedlings for use in commercial forestry.
[PL 2015, c. 300, Pt. A, §23 (AMD).]

74. Property used in production. Sales of:

A. Tangible personal property that becomes an ingredient or component part of tangible personal property produced for later sale or lease or that becomes an ingredient or component part of tangible personal property produced pursuant to a contract with the Federal Government or an agency of the Federal Government; and [PL 2025, c. 662, Pt. B, §4 (AMD).]

B. Tangible personal property, other than fuel or electricity, that is consumed or destroyed or loses its identity directly and primarily in the production of tangible personal property for later sale or lease or that is consumed or destroyed or loses its identity directly and primarily in the production of tangible personal property produced pursuant to a contract with the Federal Government or an agency of the Federal Government. [PL 2025, c. 662, Pt. B, §5 (AMD).]

For purposes of this subsection, tangible personal property is "consumed or destroyed" or "loses its identity" in production if it has a normal physical life expectancy of less than one year as a usable item in the use to which it is applied.
[PL 2025, c. 662, Pt. B, §§4, 5 (AMD).]

75. Certain meals and lodging. Meals or lodging provided to employees at their place of employment when the value of those meals or that lodging is allowed as a credit toward the wages of those employees.
[PL 1989, c. 871, §15 (NEW).]

76. Aircraft parts. The sale or use in this State of replacement or repair parts of an aircraft used by a scheduled airline in the performance of service under 49 United States Code, Subtitle VII and Federal Aviation Administration regulations.
[PL 2003, c. 588, §11 (AMD).]

77. Eye banks. Sales to nonprofit organizations whose primary purpose is to obtain, medically evaluate and distribute eyes for use in corneal transplantation, research and education.
[PL 1993, c. 532, §1 (NEW).]

78. Farm animal bedding and hay. Sales of organic bedding materials for farm animals and hay.
[PL 1997, c. 725, §1 (RPR).]

79. Partial exemption for clean fuel vehicles.
[PL 1997, c. 791, Pt. A, §2 (NEW); MRSA T. 36 §1760, sub-§79 (RP).]

80. Electricity used for net billing. Sale or delivery of kilowatt hours of electricity to net energy billing customers as defined by the Public Utilities Commission for which no money is paid to the electricity provider or to the transmission and distribution utility.
[PL 1999, c. 286, §1 (NEW).]

80. (REALLOCATED TO T. 36, §1760, sub-§82) Sales of property delivered outside this State.
[PL 1999, c. 414, §22 (NEW); PL 1999, c. 414, §55 (AFF); RR 1999, c. 1, §48 (RAL).]

81. Animal waste storage facility. Any materials for the construction, repair or maintenance of an animal waste storage facility. For the purposes of this section, "animal waste storage facility" means a structure or pit constructed and used solely for storing manure, animal bedding waste or other wastes generated by animal production. For a facility to be eligible for this exemption, the Commissioner of Agriculture, Conservation and Forestry must certify that a nutrient management plan has been prepared in accordance with Title 7, section 4204 for the farm utilizing that animal waste storage facility.
[PL 1999, c. 530, §10 (NEW); PL 2011, c. 657, Pt. W, §6 (REV).]

81. (REALLOCATED TO T. 36, §1760, sub-§83) Sales of certain printed materials.
[PL 1999, c. 521, Pt. A, §7 (NEW); PL 1999, c. 521, Pt. A, §11 (AFF); RR 1999, c. 1, §49 (RAL).]

82. (REALLOCATED FROM T. 36, §1760, sub-§80) Sales of property delivered outside this State. Sales of tangible personal property when the seller delivers the property to a location outside this State or to the United States Postal Service, a common carrier or a contract carrier hired by the seller for delivery to a location outside this State, regardless of whether the property is purchased F.O.B. shipping point or other point in this State and regardless of whether passage of title occurs in this State. This exemption does not apply to any subsequent use of the property in this State.
[PL 2007, c. 627, §49 (AMD).]

83. (REALLOCATED FROM T. 36, §1760, sub-§81) Sales of certain printed materials. Sales of advertising or promotional materials printed on paper and purchased for the purpose of subsequently transporting such materials outside the State for use by the purchaser thereafter solely outside the State.
[PL 1999, c. 521, Pt. A, §7 (NEW); PL 1999, c. 521, Pt. A, §11 (AFF); RR 1999, c. 1, §49 (RAL).]

84. Centers for innovation. Sales to centers for innovation as described in Title 5, section 13141.
[PL 2001, c. 95, §6 (NEW).]

84. (REALLOCATED TO T. 36, §1760, sub-§85) Certain sales by auxiliary organization of American Legion.
[PL 2001, c. 439, Pt. III, §1 (NEW); PL 2001, c. 439, Pt. III, §2 (AFF); RR 2001, c. 1, §45 (RAL).]

85. (REALLOCATED FROM T. 36, §1760, sub-§84) Certain sales by auxiliary organization of American Legion. Sales of meals and related items and services by a nonprofit auxiliary organization of the American Legion in connection with a fund-raising event sponsored by the auxiliary organization if the meals and related items and services are provided in a room that is separate from the lounge facilities, if any, of the American Legion and patrons are prohibited from taking alcoholic beverages from the lounge facilities to the separate room where the meals and related items and services are provided.
[PL 2001, c. 439, Pt. III, §1 (NEW); PL 2001, c. 439, Pt. III, §2 (AFF); RR 2001, c. 1, §45 (RAL).]

86. Construction contracts with qualified development zone businesses.
[PL 2005, c. 351, §7 (RP); PL 2005, c. 351, §26 (AFF).]

87. Sales of tangible personal property and transmission and distribution of electricity to qualified development zone businesses. Beginning July 1, 2005, sales of tangible personal property, and of the transmission and distribution of electricity, to a qualified Pine Tree Development Zone business, as defined in Title 30-A, section 5250-I, subsection 17, for use directly and primarily in one or more qualified business activities, as defined in Title 30-A, section 5250-I, subsection 16. The exemption provided by this subsection is limited for each qualified Pine Tree Development Zone business to sales occurring within a period of 10 years in the case of a business located in a tier 1 location, as defined in Title 30-A, section 5250-I, subsection 21-A, and 5 years in the case of a business located in a tier 2 location, as defined in Title 30-A, section 5250-I, subsection 21-B, from the date the business is certified pursuant to Title 30-A, section 5250-O or until December 31, 2034, whichever occurs first. For a business that applies for certification as a qualified Pine Tree Development Zone business with the Commissioner of Economic and Community Development on or after January 1, 2019, the exemption provided by this subsection requires a qualified Pine Tree Development Zone business to obtain a certificate of qualification issued by the Commissioner of Economic and Community Development pursuant to Title 30-A, section 5250-O. As used in this subsection, "primarily" means more than 50% of the time during the period that begins on the date on which the property is first placed in service by the purchaser and ends 2 years from that date or at the time the property is sold, scrapped, destroyed or otherwise permanently removed from service by the purchaser, whichever occurs first.
[PL 2023, c. 412, Pt. J, §8 (AMD).]

88. Aircraft. Sales or leases of aircraft that weigh over 6,000 pounds, that are propelled by one or more turbine engines or that are in use by a Federal Aviation Administration classified 135 operator.
[PL 2005, c. 519, Pt. EE, §2 (NEW); PL 2005, c. 519, Pt. EE, §3 (AFF).]

88-A. Aircraft and parts. Sales, use or leases of aircraft and sales of repair and replacement parts exclusively for use in aircraft or in the significant overhauling or rebuilding of aircraft or aircraft parts or components from July 1, 2011 to June 30, 2033.
[PL 2013, c. 379, §2 (AMD).]

89. Sales of tangible personal property to qualified community wind power generators.
[PL 2017, c. 170, Pt. F, §1 (RP).]

90. Qualified snowmobile trail grooming equipment. Sales to snowmobile clubs incorporated under the provisions of Title 13-B of snowmobiles and snowmobile trail grooming equipment used directly and exclusively for the grooming of snowmobile trails.
[PL 2009, c. 491, §1 (AMD).]

REVISOR'S NOTE: Subsection 90 as enacted by PL 2007, c. 438, §47 is REALLOCATED TO TITLE 36, SECTION 1760, SUBSECTION 91

91. (REALLOCATED FROM T. 36, §1760, sub-§90) Certain sales of electrical energy. Sale or use of electrical energy, or water stored for the purpose of generating electricity, when the sale is to or by a wholly owned subsidiary by or to its parent corporation, except for electrical energy or water purchased for resale to or by the wholly owned subsidiary.
[PL 2007, c. 438, §47 (NEW); PL 2007, c. 695, Pt. A, §44 (RAL).]

92. Certain vehicle rentals. The rental for a period of less than one year of an automobile when the rental is to the service customer of a new vehicle dealer, as defined in Title 29-A, section 851, subsection 9, pursuant to a manufacturer's or new vehicle dealer's warranty and the rental fee is paid by that new vehicle dealer or warrantor.
[PL 2011, c. 209, §3 (NEW); PL 2011, c. 209, §5 (AFF).]

93. Plastic bags sold to redemption centers. Sales to a redemption center licensed under Title 38, section 3113 of plastic bags used by the redemption center to sort, store or transport returnable beverage containers.

[PL 2019, c. 526, §1 (AMD).]

94. Positive airway pressure and oxygen delivery equipment and supplies.
[PL 2025, c. 388, Pt. G, §39 (RP); PL 2025, c. 388, Pt. G, §48 (AFF).]

95. Sales of certain adaptive equipment. Sales to a person with a disability or a person at the request of a person with a disability of adaptive equipment for installation in or on a motor vehicle to make that vehicle operable or accessible by a person with a disability who is issued a disability plate or placard by the Secretary of State pursuant to Title 29-A, section 521.
[PL 2013, c. 442, §1 (NEW); PL 2013, c. 442, §2 (AFF).]

REVISOR'S NOTE: No enacted text was allocated to subsection 96.

REVISOR'S NOTE: No enacted text was allocated to subsection 97.

98. Certain veterans' support organizations. Sales to incorporated nonprofit organizations organized for the purpose of providing direct supportive services in the State to veterans and their families living with service-related post-traumatic stress disorder or traumatic brain injury.
[PL 2015, c. 267, Pt. OOOO, §4 (NEW); PL 2015, c. 267, Pt. OOOO, §7 (AFF).]

99. Nonprofit library collaboratives. Sales to nonprofit collaboratives of academic, public, school and special libraries that provide support for library resource sharing, promote quality library information services and support the cultural, educational and economic development of the State.
[PL 2015, c. 267, Pt. OOOO, §4 (NEW); PL 2015, c. 267, Pt. OOOO, §7 (AFF).]

100. Certain veterans' service organizations. Sales to an organization that provides services to veterans and their families that is chartered under 36 United States Code, Subtitle II, Part B, including posts or local offices of that organization, and that is recognized as a veterans' service organization by the United States Department of Veterans Affairs.
[PL 2015, c. 465, Pt. C, §1 (NEW); PL 2015, c. 465, Pt. C, §2 (AFF).]

101. Certain sales by civic, religious or fraternal organizations. Sales of prepared food by a civic, religious or fraternal organization, including an auxiliary of such an organization, at a public or member-only event, except when alcoholic beverages are available for sale at the event. This exemption is limited to the first 24 days during which such sales are made in a calendar year and does not apply to sales made at private functions such as weddings.
[PL 2017, c. 211, Pt. B, §2 (NEW); PL 2017, c. 211, Pt. B, §9 (AFF).]

102. Nonprofit heating assistance organizations. Sales to organizations that have been determined by the United States Internal Revenue Service to be exempt from taxation under Section 501(c)(3) of the Code and whose primary purpose is to provide residential heating assistance to low-income individuals.
[PL 2017, c. 399, §1 (NEW); PL 2017, c. 399, §2 (AFF).]

REVISOR'S NOTE: Subsection 102 as enacted by PL 2017, c. 445, §1 is REALLOCATED TO TITLE 36, SECTION 1760, SUBSECTION 103

103. (REALLOCATED FROM T. 36, §1760, sub-§102) Certain support organizations for combat-injured veterans. Sales to incorporated nonprofit organizations organized for the primary purpose of operating a retreat in the State for combat-injured veterans and their families free of charge.
[PL 2017, c. 445, §1 (NEW); PL 2017, c. 445, §5 (AFF); RR 2019, c. 1, Pt. A, §67 (RAL).]

REVISOR'S NOTE: Subsection 103 as enacted by PL 2019, c. 550, §1 is REALLOCATED TO TITLE 36, SECTION 1760, SUBSECTION 104

REVISOR'S NOTE: Subsection 103 as enacted by PL 2019, c. 551, §1 is REALLOCATED TO TITLE 36, SECTION 1760, SUBSECTION 105

REVISOR'S NOTE: Subsection 103 as enacted by PL 2019, c. 552, §1 is REALLOCATED TO TITLE 36, SECTION 1760, SUBSECTION 106

104. (REALLOCATED FROM T. 36, §1760, sub-§103) Nonprofit youth camps. Sales occurring on or after June 16, 2020 to a nonprofit youth camp as defined in Title 22, section 2491, subsection 16 that is licensed by the Department of Health and Human Services and receives an exemption from property tax under section 652, subsection 1.
[PL 2021, c. 253, Pt. B, §2 (AMD); PL 2021, c. 253, Pt. B, §§6, 9 (AFF).]

105. (REALLOCATED FROM T. 36, §1760, sub-§103) Pet food assistance organization. Sales occurring on or after June 16, 2020 to an incorporated nonprofit organization organized for the purpose of providing food or other supplies intended for pets at no charge to owners of those pets.
[PL 2021, c. 253, Pt. B, §3 (AMD); PL 2021, c. 253, Pt. B, §§7, 9 (AFF).]

106. (REALLOCATED FROM T. 36, §1760, sub-§103) Locally organized member of nonprofit worldwide charitable organization. Sales occurring on or after June 16, 2020 to a community-based independent incorporated nonprofit member organization of a nonprofit worldwide charitable organization if the primary purpose of the community-based independent incorporated nonprofit member organization is to provide financial support using private funding to another unaffiliated nonprofit charitable organization at the community level.
[PL 2021, c. 253, Pt. B, §4 (RPR); PL 2021, c. 253, Pt. B, §§8, 9 (AFF).]

107. Menstrual products. Beginning October 1, 2021, sales of menstrual products. For purposes of this subsection, "menstrual products" means tampons, panty liners, menstrual cups, sanitary napkins and other similar tangible personal property designed for feminine hygiene in connection with the human menstrual cycle.
[PL 2021, c. 398, Pt. H, §2 (NEW).]

REVISOR'S NOTE: Subsection 107 as enacted by PL 2021, c. 399, §1 is REALLOCATED TO TITLE 36, SECTION 1760, SUBSECTION 108

REVISOR'S NOTE: Subsection 107 as enacted by PL 2021, c. 416, §1 is REALLOCATED TO TITLE 36, SECTION 1760, SUBSECTION 109

REVISOR'S NOTE: Subsection 107 as enacted by PL 2021, c. 417, §1 is REALLOCATED TO TITLE 36, SECTION 1760, SUBSECTION 110

REVISOR'S NOTE: Subsection 107 as enacted by PL 2021, c. 440, §1 is REALLOCATED TO TITLE 36, SECTION 1760, SUBSECTION 111

108. (REALLOCATED FROM T. 36, §1760, sub-§107) Area agency on aging. Beginning January 1, 2022, sales to an area agency on aging designated under Title 22, section 5116, subsection 1, paragraph B, or sales to a public or nonprofit private agency that is operating under grants authorized by Title 22, chapter 1457, that is providing social services in order to secure and maintain maximum independence and dignity in a home environment for older people capable of self-care with appropriate supportive services.
[PL 2021, c. 399, §1 (NEW); RR 2021, c. 1, Pt. A, §43 (RAL).]

109. (REALLOCATED FROM T. 36, §1760, sub-§107) Nonprofit cemeteries. Sales to a cemetery company that is exempt from federal income tax under Section 501(c)(13) of the Code.
[PL 2021, c. 416, §1 (NEW); PL 2021, c. 416, §2 (AFF); RR 2021, c. 1, Pt. A, §44 (RAL).]

110. (REALLOCATED FROM T. 36, §1760, sub-§107) Certain educational collaboratives. Beginning January 1, 2022, sales to an incorporated nonprofit collaborative whose members are regional school units, as defined in Title 20-A, section 1, subsection 24-B, and that is organized to assist those units with professional development opportunities and services.
[PL 2021, c. 417, §1 (NEW); RR 2021, c. 1, Pt. A, §45 (RAL).]

111. (REALLOCATED FROM T. 36, §1760, sub-§107) Firearm safety devices. Beginning January 1, 2022, sales of firearm safety devices. For purposes of this subsection, "firearm safety device" means, if specifically designed for securing firearms:

A. A safe or lockbox; or [PL 2021, c. 440, §1 (NEW); RR 2021, c. 1, Pt. A, §46 (RAL).]

B. A trigger or barrel lock. [PL 2021, c. 440, §1 (NEW); RR 2021, c. 1, Pt. A, §46 (RAL).]
[PL 2021, c. 440, §1 (NEW); RR 2021, c. 1, Pt. A, §46 (RAL).]

112. Tribes. Sales to the Houlton Band of Maliseet Indians, the Mi'kmaq Nation, the Passamaquoddy Tribe or the Penobscot Nation. For purposes of section 1760-C, sales to the tribes identified in this subsection for any purpose are exempt.
[PL 2025, c. 470, Pt. C, §1 (AMD); PL 2025, c. 470, Pt. C, §2 (AFF).]

113. Tribal members. Sales of new manufactured housing for installation on tribal land and sales to a tribal member that are sales sourced to tribal land, except that, if the property or service is used by the purchaser, including any lessee, primarily outside of tribal land, the purchaser is liable for use tax based on the original sale price, unless otherwise exempt under this Part.

For purposes of this subsection:

A. "Primarily" means more than 50% of that period of time that begins on the date on which the property or service is first placed in service by the purchaser and ends one year from that date or at the time that the property or service is sold, scrapped, destroyed or otherwise permanently removed from service, whichever occurs first; [PL 2025, c. 705, Pt. C, §1 (AMD); PL 2025, c. 705, Pt. C, §2 (AFF).]

B. "Sales sourced to tribal land" means sales sourced pursuant to section 1819 to a location on tribal land as well as:

(1) Sales of motor vehicles other than those that are being leased for a period of less than one year to a tribal member, if the vehicle is intended to be driven or transported to tribal land immediately upon receipt of the vehicle; and

(2) Sales of new manufactured housing to a tribal member, if the new manufactured housing is intended to be installed on tribal land immediately upon receipt or delivery; and [PL 2025, c. 705, Pt. C, §1 (AMD); PL 2025, c. 705, Pt. C, §2 (AFF).]

C. "Sales of new manufactured housing for installation on tribal land" means sales to a construction contractor or subcontractor of new manufactured housing that is intended to be physically incorporated in, and become a permanent part of real property located on, tribal land for sale to a tribal member or to the Passamaquoddy Tribe, the Penobscot Nation, the Houlton Band of Maliseet Indians or the Mi'kmaq Nation. [PL 2025, c. 705, Pt. C, §1 (NEW); PL 2025, c. 705, Pt. C, §2 (AFF).]
[PL 2025, c. 705, Pt. C, §1 (AMD); PL 2025, c. 705, Pt. C, §2 (AFF).]

114. Tribal entities. Sales to a tribal entity that are sales sourced to tribal land, except that, if the property or service is used by the purchaser, including any lessee, primarily outside of tribal land, the purchaser is liable for use tax based on the original sale price, unless otherwise exempt under this Part.

For purposes of this subsection:

A. "Primarily" means more than 50% of that period of time that begins on the date on which the property or service is first placed in service by the purchaser and ends one year from that date or at the time that the property or service is sold, scrapped, destroyed or otherwise permanently removed from service, whichever occurs first; [PL 2025, c. 705, Pt. D, §1 (AMD).]

B. "Sales sourced to tribal land" means sales sourced pursuant to section 1819 to a location on tribal land or to a location on specific tribally owned fee land identified in rules adopted pursuant

to paragraph C. In addition, sales of motor vehicles other than those that are being leased for a period of less than one year to a tribal entity are sales sourced to tribal land if the vehicle is intended to be driven or transported to tribal land immediately upon receipt of the vehicle; and [PL 2025, c. 705, Pt. D, §1 (AMD).]

C. The bureau shall, by rule, identify the tribally owned fee lands eligible for the sales tax exemption set forth in this subsection and the sales tax transfer in section 1815 in accordance with the following requirements.

(1) The Passamaquoddy Tribe, the Penobscot Nation, the Houlton Band of Maliseet Indians and the Mi'kmaq Nation, referred to in this paragraph as "Wabanaki Nation," may each file a written request with the bureau by August 1st of each year that the sales tax exemption in this subsection and the sales tax transfer in section 1815 apply, effective January 1st of the following year, at any one time to no more than one parcel of land or 2 abutting parcels of land that are jointly used to operate a business. To qualify for the exemption, the parcel or parcels of land must be:

(a) Owned in fee by the requesting Wabanaki Nation or a tribal entity owned by the requesting Wabanaki Nation, a tribal member or members of the requesting Wabanaki Nation or some combination thereof;

(b) Used by the requesting Wabanaki Nation or tribal entity to operate a business; and

(c) Located within Aroostook County, Hancock County, Franklin County, Penobscot County, Piscataquis County, Somerset County, Oxford County or Washington County.

(2) If a parcel or parcels of land identified by rule as eligible for the sales tax exemption set forth in this subsection and the sales tax transfer in section 1815 cease to meet the requirements of subparagraph (1) or if a Wabanaki Nation elects to change that Wabanaki Nation's parcel or parcels of land identified to the bureau for purposes of this subsection and section 1815, the requesting Wabanaki Nation shall notify the bureau and may submit a new request under subparagraph (1) that the sales tax exemption set forth in this subsection and the sales tax transfer in section 1815 apply to a different parcel or parcels of land.

(3) If the parcel or parcels of land that a Wabanaki Nation requests to be subject to the sales tax exemption in this subsection and the sales tax transfer in section 1815 meet the requirements of subparagraph (1), the bureau shall adopt rules identifying the parcel or parcels of land as tribally owned fee lands eligible for the sales tax exemption set forth in this subsection and the sales tax transfer in section 1815.

Rules adopted pursuant to this paragraph are routine technical rules pursuant to Title 5, chapter 375, subchapter 2-A. [PL 2025, c. 705, Pt. D, §1 (NEW).]

[PL 2025, c. 705, Pt. D, §1 (AMD).]

115. Section 501(c)(3) nonprofit organizations. Beginning January 1, 2025, sales to a nonprofit organization that has been determined by the United States Internal Revenue Service to be exempt from federal income taxation under Section 501(c)(3) of the Code, if the tangible personal property or taxable services sold are to be used primarily for the purposes for which the nonprofit organization was organized.

[PL 2023, c. 643, Pt. H, §22 (NEW); PL 2023, c. 643, Pt. H, §29 (AFF).]

116. Durable medical equipment; breast pumps. Beginning January 1, 2026, sales of:

A. Durable medical equipment for home use; and [PL 2025, c. 388, Pt. G, §40 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

B. Breast pumps for home use. [PL 2025, c. 388, Pt. G, §40 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

[PL 2025, c. 388, Pt. G, §40 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

117. Mobility-enhancing equipment. Beginning January 1, 2026, sales of mobility-enhancing equipment for home use or use in a motor vehicle.
[PL 2025, c. 388, Pt. G, §41 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

118. Fabrication services for resale. Beginning January 1, 2026, the production of tangible personal property through fabrication services if a sale to the consumer of that tangible personal property would be exempt or otherwise not subject to tax under this Part.
[PL 2025, c. 388, Pt. G, §42 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

119. International telecommunications service. Beginning January 1, 2026, sales of international telecommunications service to a business for use directly in that business.
[PL 2025, c. 388, Pt. G, §43 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

120. Interstate telecommunications service. Beginning January 1, 2026, sales of interstate telecommunications service to a business for use directly in that business.
[PL 2025, c. 388, Pt. G, §44 (NEW); PL 2025, c. 388, Pt. G, §48 (AFF).]

SECTION HISTORY

PL 1965, c. 257 (AMD). PL 1967, c. 46 (AMD). PL 1967, c. 89 (AMD). PL 1967, c. 116 (AMD). PL 1967, c. 211 (AMD). PL 1969, c. 24 (AMD). PL 1969, c. 223, §1 (AMD). PL 1969, c. 471 (AMD). PL 1969, c. 590, §68 (AMD). PL 1971, c. 23 (AMD). PL 1971, c. 353, §§1,2 (AMD). PL 1971, c. 507 (AMD). PL 1971, c. 508 (AMD). PL 1971, c. 604 (AMD). PL 1971, c. 618, §12 (AMD). PL 1971, c. 622, §126 (AMD). P&SL 1973, c. 148, §B5 (AMD). PL 1973, c. 573 (AMD). PL 1973, c. 575, §§1,2 (AMD). PL 1973, c. 580, §1 (AMD). PL 1973, c. 593 (AMD). PL 1973, c. 594 (AMD). PL 1973, c. 766, §1 (AMD). PL 1973, c. 788, §§186,187 (AMD). PL 1973, c. 794 (AMD). PL 1975, c. 279 (AMD). PL 1975, c. 293, §4 (AMD). PL 1975, c. 527 (AMD). PL 1975, c. 623, §57 (AMD). PL 1975, c. 741, §33 (AMD). PL 1975, c. 773 (AMD). PL 1977, c. 238 (AMD). PL 1977, c. 342, §2 (AMD). PL 1977, c. 443, §§2,3 (AMD). PL 1977, c. 477, §§10,11 (AMD). PL 1977, c. 542, §4 (AMD). PL 1977, c. 559 (AMD). PL 1977, c. 572, §1 (AMD). PL 1977, c. 686, §§1-3 (AMD). PL 1977, c. 696, §273-A (AMD). PL 1977, c. 716, §1 (AMD). PL 1979, c. 292, §§2,3 (AMD). PL 1979, c. 513, §§1,2 (AMD). PL 1979, c. 520, §5 (AMD). PL 1979, c. 528 (AMD). PL 1979, c. 663, §§220,221 (AMD). PL 1979, c. 686, §2 (AMD). PL 1979, c. 687, §§5-7 (AMD). PL 1981, c. 163, §§3,4 (AMD). PL 1981, c. 470, §A156 (AMD). PL 1981, c. 493, §2 (AMD). PL 1981, c. 502 (AMD). PL 1981, c. 702, §V1 (AMD). PL 1981, c. 705, §K (AMD). PL 1981, c. 706, §21 (AMD). PL 1983, c. 519, §24 (AMD). PL 1983, c. 560, §§2,3,6 (AMD). PL 1983, c. 562 (AMD). PL 1983, c. 571, §2 (AMD). PL 1983, c. 583, §§23,24 (AMD). PL 1983, c. 828, §§5,6 (AMD). PL 1983, c. 851 (AMD). PL 1983, c. 852, §§2,3 (AMD). PL 1983, c. 854 (AMD). PL 1983, c. 855, §§6,7 (AMD). PL 1983, c. 859, §§M4-M6,M13 (AMD). PL 1985, c. 276, §§3,4 (AMD). PL 1985, c. 417 (AMD). PL 1985, c. 419 (AMD). PL 1985, c. 460, §§1,2 (AMD). PL 1985, c. 473 (AMD). PL 1985, c. 477, §1 (AMD). PL 1985, c. 504, §§1,2 (AMD). PL 1985, c. 506, §B34-A (AMD). PL 1985, c. 535, §§2,3 (AMD). PL 1985, c. 691, §§10-15 (AMD). PL 1985, c. 737, §§A94-97 (AMD). PL 1985, c. 767, §3 (AMD). PL 1985, c. 783, §4 (AMD). PL 1985, c. 788, §1 (AMD). PL 1985, c. 819, §§A40-43 (AMD). PL 1987, c. 343, §§4-6 (AMD). PL 1987, c. 497, §§36-39 (AMD). PL 1987, c. 522, §1 (AMD). PL 1987, c. 737, §§C82,C106 (AMD). PL 1987, c. 769, §§A153,A154 (AMD). PL 1987, c. 772, §§21,22 (AMD). PL 1987, c. 798, §1 (AMD). PL 1987, c. 822 (AMD). PL 1987, c. 824 (AMD). PL 1987, c. 865, §1 (AMD). PL 1987, c. 895 (AMD). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 28 (AMD). PL 1989, c. 104, §§C8,C10 (AMD). PL 1989, c. 130 (AMD). PL 1989, c. 501, §§P30,U,V4,5 (AMD). PL 1989, c. 502, §§A129,130 (AMD). PL 1989, c. 502, §B46, 47 (AMD). PL 1989, c. 533, §§5-8 (AMD). PL 1989, c. 571, §A4 (AMD). PL 1989, c. 581, §20 (AMD). PL 1989, c. 588, §E (AMD). PL 1989, c. 700, §A169 (AMD). PL

1989, c. 847, §2 (AMD). PL 1989, c. 871, §§10-15 (AMD). PL 1989, c. 875, §E47 (AMD). PL 1989, c. 878, §A105 (AMD). PL 1989, c. 890, §§A10,11,40 (AMD). PL 1991, c. 317 (AMD). PL 1991, c. 528, §§N1,WW3 (AMD). PL 1991, c. 528, §§N2,WW4,RRR (AFF). PL 1991, c. 546, §§17-22 (AMD). PL 1991, c. 591, §§N1,WW3 (AMD). PL 1991, c. 591, §§N2,WW4 (AFF). PL 1991, c. 620 (AMD). PL 1991, c. 788, §§6-9 (AMD). PL 1991, c. 824, §A73 (AMD). PL 1991, c. 846, §§18-22 (AMD). PL 1991, c. 851, §1 (AMD). PL 1993, c. 395, §15 (AMD). PL 1993, c. 410, §E23 (AMD). PL 1993, c. 532, §1 (AMD). PL 1993, c. 670, §§2-6 (AMD). RR 1995, c. 2, §§94,95 (COR). PL 1995, c. 65, §§A141,142 (AMD). PL 1995, c. 65, §§A153,C15 (AFF). PL 1995, c. 281, §§15,16 (AMD). PL 1995, c. 420, §1 (AMD). PL 1995, c. 462, §B9 (AMD). PL 1995, c. 467, §§15-17 (AMD). PL 1995, c. 478, §1 (AMD). PL 1995, c. 478, §2 (AFF). PL 1995, c. 560, §K82 (AMD). PL 1995, c. 560, §K83 (AFF). PL 1995, c. 625, §§B13,14 (AMD). PL 1995, c. 634, §1 (AMD). PL 1995, c. 634, §2 (AFF). PL 1995, c. 640, §5 (AMD). PL 1997, c. 545, §1 (AMD). PL 1997, c. 550, §§1,2 (AMD). PL 1997, c. 557, §D2 (AMD). PL 1997, c. 557, §§D4,G1 (AFF). PL 1997, c. 668, §24 (AMD). PL 1997, c. 723, §1 (AMD). PL 1997, c. 725, §1 (AMD). PL 1997, c. 729, §A1 (AMD). PL 1997, c. 791, §A2 (AMD). RR 1999, c. 1, §§48,49 (COR). PL 1999, c. 286, §1 (AMD). PL 1999, c. 414, §§19-22 (AMD). PL 1999, c. 414, §55 (AFF). PL 1999, c. 485, §1 (AMD). PL 1999, c. 499, §1 (AMD). PL 1999, c. 502, §§1-3 (AMD). PL 1999, c. 516, §6 (AMD). PL 1999, c. 516, §7 (AFF). PL 1999, c. 521, §§A6,7 (AMD). PL 1999, c. 521, §A11 (AFF). PL 1999, c. 530, §10 (AMD). PL 1999, c. 657, §21 (AMD). PL 1999, c. 708, §§25-30 (AMD). PL 1999, c. 708, §52 (AFF). PL 1999, c. 759, §§1-3 (AMD). PL 1999, c. 759, §§4,5 (AFF). RR 2001, c. 1, §45 (COR). PL 2001, c. 95, §6 (AMD). PL 2001, c. 354, §3 (AMD). PL 2001, c. 396, §23 (AMD). PL 2001, c. 439, §III1 (AMD). PL 2001, c. 439, §III2 (AFF). PL 2001, c. 439, §PPP1 (AMD). PL 2001, c. 439, §PPP2 (AFF). PL 2001, c. 682, §1 (AMD). PL 2001, c. 682, §2 (AFF). PL 2001, c. 709, §1 (AMD). PL 2001, c. 714, §Z1 (AMD). PL 2003, c. 20, §RR18 (AFF). PL 2003, c. 20, §§Z1,RR11 (AMD). PL 2003, c. 390, §10 (AMD). PL 2003, c. 414, §§B61-63 (AMD). PL 2003, c. 414, §D7 (AFF). PL 2003, c. 451, §§AA1,NNN3 (AMD). PL 2003, c. 588, §§6-11 (AMD). PL 2003, c. 614, §9 (AFF). PL 2003, c. 688, §§B12,D3 (AMD). PL 2003, c. 688, §B13 (AFF). PL 2003, c. 689, §B6 (REV). PL 2003, c. 695, §B25 (AMD). PL 2003, c. 695, §C1 (AFF). PL 2003, c. 705, §4 (AMD). PL 2003, c. 705, §14 (AFF). PL 2005, c. 12, §§S1,GGG1,2 (AMD). PL 2005, c. 218, §§22-24 (AMD). PL 2005, c. 351, §§7,8 (AMD). PL 2005, c. 351, §26 (AFF). PL 2005, c. 519, §EE3 (AFF). PL 2005, c. 519, §§EE1,2 (AMD). PL 2005, c. 618, §§2,3 (AMD). PL 2005, c. 622, §§5-8 (AMD). PL 2005, c. 646, §5 (AMD). PL 2007, c. 240, Pt. WWWW, §2 (AMD). PL 2007, c. 410, §§3, 4 (AMD). PL 2007, c. 410, §6 (AFF). PL 2007, c. 416, §1 (AMD). PL 2007, c. 416, §2 (AFF). PL 2007, c. 419, §1 (AMD). PL 2007, c. 429, §2 (AMD). PL 2007, c. 429, §3 (AFF). PL 2007, c. 438, §§33-47 (AMD). PL 2007, c. 529, §§1-3 (AMD). PL 2007, c. 627, §§47-49 (AMD). PL 2007, c. 675, §1 (AMD). PL 2007, c. 675, §2 (AFF). PL 2007, c. 693, §15 (AMD). PL 2007, c. 693, §37 (AFF). PL 2007, c. 695, Pt. A, §44 (AMD). PL 2009, c. 204, §12 (AMD). PL 2009, c. 211, Pt. B, §§30, 31 (AMD). PL 2009, c. 361, §§18, 19 (AMD). PL 2009, c. 361, §37 (AFF). PL 2009, c. 422, §1 (AMD). PL 2009, c. 434, §§24, 25 (AMD). PL 2009, c. 491, §1 (AMD). PL 2009, c. 620, §1 (AMD). PL 2009, c. 620, §2 (AFF). PL 2009, c. 625, §§6-8 (AMD). PL 2009, c. 627, §6 (AMD). PL 2009, c. 627, §12 (AFF). PL 2009, c. 632, §1 (AMD). RR 2011, c. 2, §40 (COR). PL 2011, c. 209, §3 (AMD). PL 2011, c. 209, §5 (AFF). PL 2011, c. 240, §§17-19 (AMD). PL 2011, c. 285, §§3-5 (AMD). PL 2011, c. 285, §15 (AFF). PL 2011, c. 380, Pt. DDDD, §§2-4 (AMD). PL 2011, c. 380, Pt. DDDD, §§5, 6 (AFF). PL 2011, c. 380, Pt. FFFF, §1 (AMD). PL 2011, c. 380, Pt. FFFF, §2 (AFF). PL 2011, c. 380, Pt. GGGG, §§1-3 (AMD). PL 2011, c. 501, §1 (AMD). PL 2011, c. 542, Pt. A, §135 (AMD). PL 2011, c. 548, §§15, 16 (AMD). PL 2011, c. 622, §§2, 3 (AMD). PL 2011, c. 655, Pt. PP, §3 (AMD). PL 2011, c. 655, Pt. PP, §4 (AFF). PL 2011, c. 657, Pt. N, §1 (AMD). PL 2011, c. 657, Pt. N, §3 (AFF). PL 2011, c. 657, Pt. W, §6 (REV). PL 2011, c. 670, §1 (AMD). PL 2011, c. 673, §1 (AMD). PL 2013, c. 86, §§2-4 (AMD). PL 2013, c. 86, §5 (AFF). PL 2013, c. 331, Pt. C, §8 (AMD). PL

2013, c. 368, Pt. P, §1 (AMD). PL 2013, c. 368, Pt. P, §2 (AFF). PL 2013, c. 368, Pt. VVVV, §2 (AMD). PL 2013, c. 379, §2 (AMD). PL 2013, c. 420, §1 (AMD). PL 2013, c. 442, §1 (AMD). PL 2013, c. 442, §2 (AFF). PL 2013, c. 564, §1 (AMD). PL 2013, c. 564, §3 (AFF). PL 2015, c. 166, §13 (AMD). PL 2015, c. 267, Pt. KKKK, §1 (AMD). PL 2015, c. 267, Pt. KKKK, §2 (AFF). PL 2015, c. 267, Pt. OOOO, §4 (AMD). PL 2015, c. 267, Pt. OOOO, §7 (AFF). PL 2015, c. 300, Pt. A, §§14-23 (AMD). PL 2015, c. 465, Pt. C, §1 (AMD). PL 2015, c. 465, Pt. C, §2 (AFF). PL 2015, c. 495, §3 (AMD). PL 2015, c. 495, §4 (AFF). PL 2015, c. 510, §1 (AMD). PL 2015, c. 510, §3 (AFF). PL 2017, c. 170, Pt. C, §§4, 5 (AMD). PL 2017, c. 170, Pt. C, §9 (AFF). PL 2017, c. 170, Pt. F, §1 (AMD). PL 2017, c. 211, Pt. B, §§1, 2 (AMD). PL 2017, c. 211, Pt. B, §9 (AFF). PL 2017, c. 288, Pt. A, §46 (AMD). PL 2017, c. 375, Pt. I, §§1, 2 (AMD). PL 2017, c. 375, Pt. I, §3 (AFF). PL 2017, c. 399, §1 (AMD). PL 2017, c. 399, §2 (AFF). PL 2017, c. 407, Pt. A, §160 (AMD). PL 2017, c. 440, §7 (AMD). PL 2017, c. 445, §1 (AMD). PL 2017, c. 445, §5 (AFF). PL 2019, c. 343, Pt. YYYY, §1 (AMD). PL 2019, c. 343, Pt. YYYY, §2 (AFF). PL 2019, c. 379, Pt. B, §§4, 5 (AMD). PL 2019, c. 401, Pt. B, §15 (AMD). PL 2019, c. 401, Pt. B, §22 (AFF). PL 2019, c. 526, §1 (AMD). RR 2019, c. 1, Pt. A, §§59-67 (COR). PL 2019, c. 550, §1 (AMD). PL 2019, c. 551, §1 (AMD). PL 2019, c. 552, §1 (AMD). RR 2019, c. 2, Pt. A, §§35-37 (COR). PL 2021, c. 181, Pt. D, §1 (AMD). PL 2021, c. 253, Pt. B, §§1-4 (AMD). PL 2021, c. 253, Pt. B, §§6-9 (AFF). PL 2021, c. 348, §56 (AMD). PL 2021, c. 398, Pt. H, §2 (AMD). PL 2021, c. 398, Pt. IIII, §3 (AMD). PL 2021, c. 399, §1 (AMD). PL 2021, c. 416, §1 (AMD). PL 2021, c. 416, §2 (AFF). PL 2021, c. 417, §1 (AMD). PL 2021, c. 440, §1 (AMD). RR 2021, c. 1, Pt. A, §§43-46 (COR). PL 2021, c. 669, §5 (REV). PL 2021, c. 681, Pt. D, §§1-3 (AMD). PL 2021, c. 681, Pt. D, §4 (AFF). PL 2021, c. 695, §1 (AMD). PL 2021, c. 713, §§1-3 (AMD). PL 2021, c. 713, §4 (AFF). PL 2023, c. 412, Pt. J, §8 (AMD). PL 2023, c. 643, Pt. H, §22 (AMD). PL 2023, c. 643, Pt. H, §29 (AFF). PL 2025, c. 113, Pt. B, §2 (AMD). PL 2025, c. 271, Pt. B, §§1-3 (AMD). PL 2025, c. 271, Pt. B, §5 (AFF). PL 2025, c. 388, Pt. G, §§38-44 (AMD). PL 2025, c. 388, Pt. G, §48 (AFF). PL 2025, c. 470, Pt. C, §1 (AMD). PL 2025, c. 470, Pt. C, §2 (AFF). RR 2025, c. 1, Pt. F, §3 (COR). PL 2025, c. 594, §11 (AMD). PL 2025, c. 662, Pt. B, §§2-5 (AMD). PL 2025, c. 705, Pt. C, §1 (AMD). PL 2025, c. 705, Pt. C, §2 (AFF). PL 2025, c. 705, Pt. D, §1 (AMD).

§1760-A. Legislative review of sales tax exemptions

(REPEALED)

SECTION HISTORY

PL 1977, c. 490, §4 (NEW). PL 1977, c. 696, §274 (AMD). PL 1979, c. 687, §8 (RPR). PL 1985, c. 691, §16 (RP).

§1760-B. Consistency

(REPEALED)

SECTION HISTORY

PL 1985, c. 691, §17 (NEW). PL 1997, c. 526, §14 (AMD). PL 2009, c. 434, §26 (RP).

§1760-C. Exempt activities

The tax exemptions provided by section 1760 to a person based upon its charitable, nonprofit or other public purposes apply only if the property or service purchased is intended to be used by the person primarily in the activity identified by the particular exemption. The tax exemptions provided by section 1760 to a person based upon its charitable, nonprofit or other public purposes do not apply where title is held or taken by the person as security for any financing arrangement. Exemption certificates issued by the State Tax Assessor pursuant to section 1760 must identify the exempt activity and must state that the certificate may be used by the holder only when purchasing property or services intended to be used by the holder primarily in the exempt activity. If the holder of an exemption

certificate furnishes that certificate to a person for use in purchasing tangible personal property or taxable services that are physically incorporated in, and become a permanent part of, real property that is not used by the holder of the certificate primarily in the exempt activity, the State Tax Assessor may assess the unpaid tax against the holder of the certificate as provided in section 141. When an otherwise qualifying person is engaged in both exempt and nonexempt activities, an exemption certificate may be issued to the person only if the person has established to the satisfaction of the assessor that the applicant has adequate accounting controls to limit the use of the certificate to exempt purchases. [PL 2007, c. 437, §11 (AMD).]

SECTION HISTORY

PL 1999, c. 521, §A8 (NEW). PL 1999, c. 708, §31 (AMD). PL 2005, c. 622, §9 (AMD). PL 2007, c. 437, §11 (AMD).

§1760-D. Exemptions of certain products; information posted on publicly accessible website

1. List of products. The assessor shall post on the bureau's publicly accessible website, and update quarterly, a list of products used in commercial agricultural or silvicultural crop production or in animal agricultural production with respect to which the assessor has made a written determination on the applicability of a sales tax exemption under section 1760, subsection 7-B or 7-C and of items of depreciable machinery and equipment that the assessor has determined may be eligible for a refund of sales tax under section 2013. In the case of products exempt from tax under section 1760, subsection 7-B or 7-C, the list must include the name of the product and any other information necessary to identify the product at the point of sale.

When the assessor receives a request in writing for a determination as to whether or not a product used in commercial agricultural or silvicultural crop production or in animal agricultural production is exempt from sales tax under section 1760, subsection 7-B or 7-C, the assessor shall respond in writing. [PL 2011, c. 285, §6 (AMD); PL 2011, c. 285, §15 (AFF).]

2. Information on procedures for appeals and refunds. The assessor shall provide information on the bureau's publicly accessible website regarding the procedures for:

A. Requesting a refund of sales tax paid on an exempt product; [PL 2011, c. 285, §6 (NEW); PL 2011, c. 285, §15 (AFF).]

B. Appealing an assessment of tax liability; and [PL 2011, c. 285, §6 (NEW); PL 2011, c. 285, §15 (AFF).]

C. Appealing the denial of an exemption certificate or refund request under section 2013. [PL 2011, c. 285, §6 (NEW); PL 2011, c. 285, §15 (AFF).]

[PL 2011, c. 285, §6 (AMD); PL 2011, c. 285, §15 (AFF).]

SECTION HISTORY

PL 2009, c. 632, §2 (NEW). PL 2011, c. 285, §6 (AMD). PL 2011, c. 285, §15 (AFF).

§1761. Advertising of payment by retailer

It is unlawful for any retailer to advertise or hold out or state to the public or to any consumer, directly or indirectly, that the tax or any part of the tax imposed by chapters 211 to 225 will be assumed or absorbed by the retailer, or that it will not be added to or included in the sale price of the property or service sold, or if added or included that it or any part of the tax will be refunded. Any person violating any part of this section commits a Class E crime. [PL 2017, c. 170, Pt. C, §6 (AMD).]

SECTION HISTORY

PL 1977, c. 696, §275 (AMD). PL 1979, c. 541, §A221 (AMD). PL 2017, c. 170, Pt. C, §6 (AMD).

§1762. Sale of business; purchaser liable for tax

(REPEALED)

SECTION HISTORY

PL 1985, c. 535, §4 (AMD). PL 1991, c. 846, §23 (RP). PL 1991, c. 846, §39 (AFF).

§1763. Presumptions

The burden of proving that a transaction was not taxable is on the person charged with tax liability. The presumption that a sale was not for resale may be overcome during an audit or upon reconsideration if the seller proves that the purchaser was the holder of a currently valid resale certificate as provided in section 1754-B at the time of the sale or proves through other means that the property purchased was purchased for resale by the purchaser in the ordinary course of business. Notwithstanding section 1752, subsection 11, paragraph B, if the seller satisfies the seller's burden of proof, the sale is not considered a retail sale. [PL 2007, c. 693, §16 (AMD).]

SECTION HISTORY

PL 2007, c. 693, §16 (AMD).

§1764. Tax against certain casual sales and rentals

The tax imposed by this Part must be levied upon all casual rentals of living quarters in a hotel, rooming house, tourist camp or trailer camp and upon all casual sales, including rentals pursuant to section 1752, subsection 13, involving the sale of trailers, truck campers, motor vehicles, special mobile equipment, watercraft or aircraft unless the property is sold for resale at retail sale or to a corporation, partnership, trust, limited liability company or limited liability partnership when the seller is the owner of 50% or more of the common stock of the corporation or of the ownership interests in the partnership, trust, limited liability company or limited liability partnership. This section does not apply to rentals of fewer than 15 days in the calendar year, except that a person who owns and offers for rental more than one living quarters, trailer, truck camper, motor vehicle, special mobile equipment, watercraft or aircraft, each listed type of property considered separately, in the State during the calendar year is liable for collecting sales tax with respect to the rental of each unit of the type of property regardless of the number of days for which it is rented. For purposes of this section, "special mobile equipment" does not include farm tractors and lumber harvesting vehicles or loaders. [PL 2025, c. 271, Pt. B, §4 (AMD); PL 2025, c. 271, Pt. B, §5 (AFF).]

SECTION HISTORY

PL 1975, c. 317, §2 (AMD). PL 1987, c. 49, §2 (AMD). PL 1987, c. 128, §2 (AMD). PL 1987, c. 769, §A155 (RPR). PL 1989, c. 508, §12 (AMD). PL 1989, c. 588, §C3 (AMD). PL 1989, c. 878, §A106 (RPR). PL 1991, c. 546, §23 (AMD). PL 1995, c. 281, §17 (AMD). PL 1997, c. 133, §2 (AMD). PL 1999, c. 518, §1 (AMD). PL 2005, c. 12, §O3 (AMD). PL 2005, c. 12, §O5 (AFF). PL 2005, c. 218, §25 (AMD). PL 2007, c. 375, §2 (AMD). PL 2011, c. 548, §17 (AMD). PL 2013, c. 331, Pt. C, §9 (AMD). PL 2015, c. 300, Pt. A, §24 (AMD). PL 2025, c. 271, Pt. B, §4 (AMD). PL 2025, c. 271, Pt. B, §5 (AFF).

§1765. Trade-in credit

When one or more items in one of the following categories are traded in toward the sale price of another item in that same category, the tax imposed by this Part must be levied only upon the difference between the sale price of the purchased property and the trade-in allowance of the property taken in trade. This section does not apply to transactions between dealers involving exchange of the property from inventory: [PL 2007, c. 627, §50 (AMD); PL 2007, c. 627, §96 (AFF).]

1. Motor vehicles. Motor vehicles;
[PL 1987, c. 402, Pt. A, §180 (RPR).]

2. Farm tractors.
[PL 1997, c. 133, §3 (RP).]

3. Watercraft. Watercraft;
[PL 1989, c. 588, Pt. C, §4 (RPR).]

4. Aircraft. Aircraft;
[PL 1987, c. 402, Pt. A, §180 (RPR).]

5. Lumber harvesting vehicles or loaders.
[PL 1997, c. 133, §3 (RP).]

6. Chain saws. Chain saws;
[PL 1987, c. 402, Pt. A, §180 (RPR).]

7. Special mobile equipment. Special mobile equipment; or
[PL 2009, c. 207, §2 (AMD).]

8. Trailers and truck campers. Trailers and truck campers.
[PL 2009, c. 207, §3 (AMD).]

9. Truck campers.
[PL 2009, c. 207, §4 (RP).]

The trade-in credit allowed by this section is not available unless the items traded are in the same category. The tax must be levied only upon the difference between the sale price of the purchased property and the trade-in allowance of the property taken in trade. [PL 2009, c. 207, §5 (AMD).]

SECTION HISTORY

PL 1967, c. 108 (AMD). P&SL 1969, c. 154, §G1 (REEN). PL 1969, c. 295, §1 (RP). PL 1975, c. 317, §3 (AMD). PL 1975, c. 528 (AMD). PL 1975, c. 765, §20 (RPR). PL 1977, c. 686, §4 (RPR). PL 1979, c. 541, §A222 (AMD). PL 1985, c. 519 (RPR). PL 1987, c. 49, §§3,4 (AMD). PL 1987, c. 128, §3 (AMD). PL 1987, c. 402, §A180 (RPR). PL 1987, c. 467, §§1,2 (AMD). PL 1989, c. 533, §9 (AMD). PL 1989, c. 588, §C4 (AMD). PL 1997, c. 133, §§3,4 (AMD). PL 1999, c. 518, §2 (AMD). PL 2007, c. 375, §3 (AMD). PL 2007, c. 627, §50 (AMD). PL 2007, c. 627, §96 (AFF). PL 2009, c. 207, §§2-5 (AMD).

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