§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; and [PL 2017, c. 170, Pt. C, §4 (NEW); PL 2017, c. 170, Pt. C, §9 (AFF).]

B. Crutches and wheelchairs for the use of sick, injured or disabled persons and not for rental. [PL 2017, c. 170, Pt. C, §4 (NEW); PL 2017, c. 170, Pt. C, §9 (AFF).]
[PL 2017, c. 170, Pt. C, §4 (RPR); PL 2017, c. 170, Pt. C, §9 (AFF).]

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 residential child care facilities. Sales to incorporated private nonprofit residential child care facilities that are licensed by the Department of Health and Human Services as child care facilities.
[PL 2015, c. 300, Pt. A, §15 (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. Sales of tangible personal property to be physically incorporated in and become a part of a portable classroom for lease to a school. If the portable classroom is used for an otherwise taxable use within 2 years from the date of the first use, the lessor is liable for use tax based on the original sale price.
[PL 2003, c. 588, §8 (AMD).]

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, other than lease for use in this State, 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 2007, c. 438, §46 (NEW).]

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, other than lease for use in this State, 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 2007, c. 438, §46 (NEW).]

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 2007, c. 438, §46 (RPR).]

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.
[RR 1999, c. 1, §48 (RAL); PL 1999, c. 414, §22 (NEW); PL 1999, c. 414, §55 (AFF).]

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.
[RR 1999, c. 1, §49 (RAL); PL 1999, c. 521, Pt. A, §7 (NEW); PL 1999, c. 521, Pt. A, §11 (AFF).]

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.

[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.
[RR 2001, c. 1, §45 (RAL); PL 2001, c. 439, Pt. III, §1 (NEW); PL 2001, c. 439, Pt. III, §2 (AFF).]

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.
[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. 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 and affected by §5 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 and affected by §2 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 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; and [PL 2021, c. 681, Pt. D, §2 (NEW); PL 2021, c. 681, Pt. D, §4 (AFF).]

B. "Sales sourced to tribal land" means sales sourced pursuant to section 1819 to a location on tribal land. In addition, sales of motor vehicles other than those that are being leased for a period of less than one year to a tribal member 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. [PL 2025, c. 271, Pt. B, §2 (AMD); PL 2025, c. 271, Pt. B, §5 (AFF).]
[PL 2025, c. 271, Pt. B, §2 (AMD); PL 2025, c. 271, Pt. B, §5 (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; and [PL 2021, c. 681, Pt. D, §3 (NEW); PL 2021, c. 681, Pt. D, §4 (AFF).]

B. "Sales sourced to tribal land" means sales sourced pursuant to section 1819 to a location on tribal land. 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. [PL 2025, c. 271, Pt. B, §3 (AMD); PL 2025, c. 271, Pt. B, §5 (AFF).]

[PL 2025, c. 271, Pt. B, §3 (AMD); PL 2025, c. 271, Pt. B, §5 (AFF).]

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

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