

§2554. Return and payment of tax

1. Monthly report required. Every person subject to the tax imposed by this chapter shall file with the assessor, on or before the 15th day of each month, a return made under the penalties of perjury on a form prescribed by the assessor. The return must report the total sale price of all sales made during the preceding calendar month and such other information as the assessor requires. The assessor may permit the filing of returns other than monthly. The assessor may by rule waive the reporting of nontaxable sales. The assessor may for good cause extend for not more than 30 days the time for filing returns required under this section. Rules adopted pursuant to this subsection are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.

[PL 2007, c. 438, §57 (AMD).]

2. Payment of tax. The tax imposed by this chapter is due and payable on the date on which the person subject to the tax is paid for the service rendered, or the billing date, whichever comes first. Upon such terms and conditions as the assessor may prescribe, the assessor may permit a postponement of payment to a date not later than the date on which the sales so taxed are required to be reported.

[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

3. Credit for uncollectible accounts. The tax paid on sales for which all or a portion of the sale price is charged off by the service provider as uncollectible may be credited against the tax due on a subsequent return filed by the service provider within 3 years of the charge-off but, if any such accounts are thereafter collected by the service provider, a tax must be paid upon the amount so collected.

[PL 2007, c. 438, §58 (AMD).]

4. Purchases for resale not resold. When a service provider purchases a service subject to tax under this chapter from another service provider using a resale certificate approved by the assessor and claims that it will resell the service, and then subsequently uses the service itself rather than reselling it, the purchaser becomes liable for any unpaid tax on that service on the date of such use.

[PL 2009, c. 361, §20 (NEW).]

SECTION HISTORY

PL 2003, c. 673, §V25 (NEW). PL 2003, c. 673, §V29 (AFF). PL 2007, c. 438, §§57, 58 (AMD). PL 2009, c. 361, §20 (AMD).

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

All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the First Regular and First Special Session of the 131st Maine Legislature and is current through November 1, 2023. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.

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

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