

**Title 36: TAXATION**  
**Chapter 213: SALES TAX**

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

**§1811. SALES TAX**

A tax is imposed on the value of all tangible personal property, products transferred electronically and taxable services sold at retail in this State. The rate of tax is 7% on the value of liquor sold in licensed establishments as defined in Title 28-A, section 2, subsection 15, in accordance with Title 28-A, chapter 43; 7% on the value of rental of living quarters in any hotel, rooming house or tourist or trailer camp; 10% on the value of rental for a period of less than one year of an automobile, of a pickup truck or van with a gross vehicle weight of less than 26,000 pounds rented from a person primarily engaged in the business of renting automobiles or of a loaner vehicle that is provided other than to a motor vehicle dealer's service customers pursuant to a manufacturer's or dealer's warranty; 7% on the value of prepared food; and 5% on the value of all other tangible personal property and taxable services and products transferred electronically. Notwithstanding the other provisions of this section, from October 1, 2013 to December 31, 2015, the rate of tax is 8% on the value of rental of living quarters in any hotel, rooming house or tourist or trailer camp; 8% on the value of prepared food; 8% on the value of liquor sold in licensed establishments as defined in Title 28-A, section 2, subsection 15, in accordance with Title 28-A, chapter 43; and 5.5% on the value of all other tangible personal property and taxable services and products transferred electronically. Notwithstanding the other provisions of this section, beginning January 1, 2016, the rate of tax is 9% on the value of rental of living quarters in any hotel, rooming house or tourist or trailer camp; 8% on the value of prepared food; 8% on the value of liquor sold in licensed establishments as defined in Title 28-A, section 2, subsection 15, in accordance with Title 28-A, chapter 43; and 5.5% on the value of all other tangible personal property and taxable services and products transferred electronically. Value is measured by the sale price, except as otherwise provided. The value of rental for a period of less than one year of an automobile or of a pickup truck or van with a gross vehicle weight of less than 26,000 pounds rented from a person primarily engaged in the business of renting automobiles is the total rental charged to the lessee and includes, but is not limited to, maintenance and service contracts, drop-off or pick-up fees, airport surcharges, mileage fees and any separately itemized charges on the rental agreement to recover the owner's estimated costs of the charges imposed by government authority for title fees, inspection fees, local excise tax and agent fees on all vehicles in its rental fleet registered in the State. All fees must be disclosed when an estimated quote is provided to the lessee. [2015, c. 267, Pt. 0000, §5 (AMD); 2015, c. 267, Pt. 0000, §7 (AFF).]

The tax imposed upon the sale and distribution of gas, water or electricity by any public utility, the rates for which sale and distribution are established by the Public Utilities Commission, must be added to the rates so established. [2007, c. 438, §48 (AMD).]

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

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

SECTION HISTORY

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

## §1811-A. CREDIT FOR WORTHLESS ACCOUNTS

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

### SECTION HISTORY

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

## §1811-B. CREDIT FOR TAX PAID ON PURCHASES FOR RESALE

A retailer registered under section 1754-B may claim a credit for sales tax imposed by this Part if the retailer has paid the sales tax on tangible personal property purchased for resale at retail sale. The credit may be claimed only on the return that corresponds to the period in which the tax was paid. The credit may not be claimed if the item has been withdrawn from inventory by the retailer for the retailer's own use prior to its sale. If the retailer purchases an item for resale at retail sale and pays tax to its vendor and if the retailer's sales and use tax liability for the tax period in question is less than the credit being claimed, the retailer is entitled either to carry the credit forward or to receive a refund of the tax paid. [2005, c. 332, §14 (AMD); 2005, c. 332, §30 (AFF).]

### SECTION HISTORY

2003, c. 673, §AAA3 (NEW). 2005, c. 332, §14 (AMD). 2005, c. 332, §30 (AFF).

## §1812. ADDING TAX TO SALE PRICE

**1. Computation.** Every retailer shall add the sales tax imposed by chapters 211 to 225, or the average equivalent of that tax, to the sale price, except as otherwise provided, and when added the tax constitutes a part of the price, is a debt of the purchaser to the retailer until paid and is recoverable at law in the same manner as the purchase price. When the sale price involves a fraction of a dollar, the retailer shall add the tax to the sale price upon the following schedules:

When the sale price exceeds \$1, the tax to be added to the price is the scheduled amount for each whole dollar plus the scheduled amount for each fractional part of \$1.

A. [1999, c. 414, §24 (RP).]

A-1. If the tax rate is 5%:

Amount of Sale Price	Amount of Tax
\$0.01 to \$0.10, inclusive	0¢
.11 to .20, inclusive	1¢
.21 to .40, inclusive	2¢
.41 to .60, inclusive	3¢
.61 to .80, inclusive	4¢
.81 to 1.00, inclusive	5¢

[1999, c. 401, Pt. X, §4 (NEW).]

*Paragraph A-1 as enacted by PL 1999, c. 414, §25 is REALLOCATED TO TITLE 36, SECTION 1812, SUBSECTION 1, PARAGRAPH A-2*

A-2. (REALLOCATED FROM T. 36, §1812, sub-§1, ¶A-1) If the tax rate is 5 1/2%:

Amount of Sale Price	Amount of Tax
\$0.01 to \$0.09, inclusive	0¢
.10 to .18, inclusive	1¢
.19 to .36, inclusive	2¢
.37 to .54, inclusive	3¢
.55 to .72, inclusive	4¢
.73 to .90, inclusive	5¢
.91 to 1.09, inclusive	6¢
1.10 to 1.27, inclusive	7¢
1.28 to 1.45, inclusive	8¢
1.46 to 1.63, inclusive	9¢
1.64 to 1.81, inclusive	10¢
1.82 to 2.00, inclusive	11¢

[1999, c. 790, Pt. A, §48 (RAL).]

B. If the tax rate is 7%:

Amount of Sale Price	Amount of Tax
\$0.01 to \$0.07, inclusive	0¢
.08 to .21, inclusive	1¢
.22 to .35, inclusive	2¢
.36 to .49, inclusive	3¢
.50 to .64, inclusive	4¢
.65 to .78, inclusive	5¢
.79 to .92, inclusive	6¢
.93 to 1.00, inclusive	7¢

[1987, c. 402, Pt. A, §181 (RPR).]

C. [1991, c. 528, Pt. RRR, (AFF); 1991, c. 528, Pt. XX, §7 (AFF); 1991, c. 528, Pt. XX, §5 (RP); 1991, c. 591, Pt. XX, §7 (AFF); 1991, c. 591, Pt. XX, §5 (RP).]

D. If the tax rate is 10%:

Amount of Sale Price	Amount of Tax
\$0.01 to \$0.10, inclusive	0¢
.11 to .20, inclusive	2¢
.21 to .40, inclusive	4¢
.41 to .60, inclusive	6¢
.61 to .80, inclusive	8¢
.81 to 1.00, inclusive	10¢

[1995, c. 281, §20 (NEW).]

E. If the tax rate is 8%:

Amount of Sale Price	Amount of Tax
\$0.01 to \$0.06, inclusive	0¢
.07 to .13, inclusive	1¢
.14 to .25, inclusive	2¢
.26 to .38, inclusive	3¢
.39 to .50, inclusive	4¢
.51 to .63, inclusive	5¢
.64 to .75, inclusive	6¢
.76 to .88, inclusive	7¢
.89 to 1.00, inclusive	8¢

[2013, c. 368, Pt. M, §3 (NEW).]

F. If the tax rate is 9%:

Amount of Sale Price	Amount of Tax
\$0.01 to \$0.05, inclusive	0¢
.06 to .11, inclusive	1¢
.12 to .22, inclusive	2¢
.23 to .33, inclusive	3¢
.34 to .44, inclusive	4¢
.45 to .56, inclusive	5¢
.57 to .67, inclusive	6¢
.68 to .78, inclusive	7¢
.79 to .89, inclusive	8¢
.90 to 1.00, inclusive	9¢

[2015, c. 267, Pt. OOOO, §6 (NEW); 2015, c. 267, Pt. OOOO, §7 (AFF).]

[ 2015, c. 267, Pt. OOOO, §6 (AMD); 2015, c. 267, Pt. OOOO, §7 (AFF); 2015, c. 300, Pt. A, §26 (AMD) .]

**2. Several items.** When several purchases are made together and at the same time, the tax must be computed on the total amount of the several items, except that purchases taxed at different rates must be separately totaled.

[ 1991, c. 846, §24 (AMD) .]

**3. Breakage.** Breakage under this section shall be retained by the retailer as compensation for the collection.

[ 1987, c. 402, Pt. A, §181 (NEW) .]

SECTION HISTORY

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

## §1813. ILLEGAL COLLECTION OF SALES TAX PROHIBITED

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

### SECTION HISTORY

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

## §1814. EXCESSIVE AND ERRONEOUS COLLECTIONS

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

[ 2003, c. 390, §11 (AMD) .]

**2. Tax liability subject to assessment, collection and enforcement.** The tax liability specified in subsection 1 shall be subject to assessment, collection and enforcement by the State Tax Assessor in the manner provided in chapters 7 and 211 to 225.

[ 1979, c. 378, §9 (AMD) .]

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

[ 1987, c. 772, §23 (AMD) .]

### SECTION HISTORY

1977, c. 316, §1 (NEW). 1979, c. 378, §9 (AMD). 1987, c. 772, §23 (AMD). 2003, c. 390, §11 (AMD).

## §1815. TAX FROM SALES OCCURRING ON PASSAMAQUODDY RESERVATION

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

[ 1999, c. 477, §1 (NEW) .]

**2. Monthly transfer.** By the 20th day of each month, the assessor shall notify the State Controller and the Treasurer of State of the amount of revenue attributable to the tax collected under this Part in the previous month on sales occurring on the Passamaquoddy reservation at either Pleasant Point or Indian Township reduced by the transfer to the Local Government Fund required by Title 30-A, section 5681. When notified by the assessor, the State Controller shall transfer that amount to the Passamaquoddy Sales Tax Fund.

[ 1999, c. 477, §1 (NEW) .]

**3. Monthly payment.** By the end of each month, the Treasurer of State shall make payments to the Passamaquoddy Tribe from the Passamaquoddy Sales Tax Fund equal to the amounts transferred into the fund.

[ 1999, c. 477, §1 (NEW) .]

SECTION HISTORY

1999, c. 477, §1 (NEW).

**§1816. SPECIAL RULES FOR MOBILE TELECOMMUNICATIONS SERVICES**

*(REPEALED)*

SECTION HISTORY

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

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