









Sales Tax Registration Certificate

- No longer necessary to "conspicuously display" certificate
- Must be available for inspection by State Tax Assessor, the assessor's representative or authorized municipal officials
- Effective August 30, 2012

Vehicles Used in Interstate Commerce

Vehicles used in interstate commerce

- Sales tax exemption for certain vehicles, railroad rolling stock, aircraft and watercraft
 - Does not include repair parts
- Placed in use by the purchaser
 - Not operating under authority of another person
- Placed in use within 30 days of purchase
- Used in interstate commerce more than 80% of the time within the next 2 years
- Applies to sales only; not leases



Interstate Commerce

- Vehicles used intrastate (only within Maine) do not qualify.
- Use within Maine does not qualify
- Cyr Bus vs State Tax Assessor
- Bus was used to transport cruise passengers for area tours
- Argued that that time of use was a continuation of interstate commerce
- Court disagree and upheld STA position



Interstate Commerce

- Bill introduced to amend exemption to allow this use as interstate use
- The use of a bus to transport interstate or foreign cruise passengers to various points in Maine and returning the passengers to the cruise ship qualifies as time used in interstate commerce.
- Effective August 30, 2012

Windjammers

Commercial Fishing Exemption

- Sales tax exemption for
 - Depreciable machinery & equipment
 - Including repair parts
 - Electricity
 - Fuel for commercial fishing vessels
- Does not apply to
 - Motor vehicles
 - Supplies
 - Fuel and lubricants



Windjammers

- Bill introduced to provide refund for sales tax paid on parts and supplies used in the operation, repair or maintenance of a windjammer
- Like commercial fishermen, exemption cards are also available
- Effective October 1, 2012



Windjammers

- Windjammer means:
 - "US Coast Guard certified sailing vessel based in the State of traditional construction and designed to a historic standard that is used primarily for providing overnight passenger cruises along the Maine coast for a fee."

Continuous Positive Airway Pressure Equipment

Prosthetic Aid

Sales of prosthetic aids, hearing aids or eyeglasses...



Prosthetic Aids

- Worn on or in the human body to
 - replace a missing portion of the body
 - Artificial limb
 - correct physical malformity or malfunction
 - Ostomy appliance

Artificial Devices

...artificial devices designed for the use of a particular individual to correct or alleviate physical incapacity;



Artificial Devices

- ❖ “designed for the use of” means
 - ❖ Manufactured or fabricated specifically for the individual
 - ❖ Molded to the individual to such a degree that it can be worn only by that individual.
- ❖ Does not include adjustable devices



CPAP & BiPAP

- Bill introduced to exempt sales or leases of positive airway pressure equipment and supplies for personal use
- Effective 4/24/12
 - Retroactive to January 1, 2012

Prepaid Wireless Fee



Prepaid Wireless Fee

- E911 surcharge of 45 ¢ per retail transaction will be replaced with "prepaid wireless fee"
- The "prepaid wireless fee" will be the sum of:
 - Prepaid E911 wireless surcharge
 - Fee for state universal service fund
 - Fee for telecommunications education access fund
- PUC, by rule, will establish fee by October 1, 2012
 - 98 cents per retail transaction
- New fee amount effective January 1, 2013
- Fee cannot change more than once every 2 years

Wood Pellets

Oil, Coal & Wood

- **Exempt when**
 - "Cooking and heating in buildings designed and used for both human habitation and sleeping"
 - Commercial use (other than hotels) is taxable
- Retail sale of kerosene and home heating oil presumed to be residential use when sold in 5 gallon or less containers
- Wood includes firewood and wood pellets
 - Sales of 200 pounds or less of wood pellets or 100% compressed wood product are presumed to be residential use.
- Fuels for burning blueberry fields exempt

Wood Pellets and BioBricks

- Over-the-counter sales are presumed to be for residential use when:
 - Purchased in quantities of 200 pounds or less
 - Per transaction
- Sales in excess of 200 pounds can be exempt if:
 - Customer states the pellets or bricks are for residential use and
 - Retailer keeps affidavits or a log
- Direct deliveries to a residential home is exempt regardless of amount purchased.
 - Delivery documents residential use



Wood Pellets

- Effective May 21, 2012, the 200 threshold was increased to 1000 lbs.
- Also, the sale of less than a cord of wood is presumed to meet the exemption requirements

Electricity

Electricity

- *Sale and delivery of residential electricity as follows:*
 - A. *The first 750 kilowatt hours of residential electricity per month;*



Electricity

- *For purposes of this subsection, "residential electricity" means electricity furnished to buildings designed and used for both human habitation and sleeping, with the exception of hotels.*



Electricity

- Both product and T&D of product make up base.
- First 750KW per month for residential use is exempt
- Homes, mobile homes, boarding homes, apartments, condos, camps
- Common meters in apartments qualify

Electricity

- Sale and delivery of residential electricity as follows:
 - A. The first 750 kilowatt hours of residential electricity per month; and
 - 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.





Electricity

- Sales of off-peak residential electricity is exempt when used by an electric thermal storage device
- Exemption for first 750kw applies in addition to electricity used in device
- Effective May 21, 2012

Rental of camper trailers and motor homes



SALES TAX 101

Lease payments are not subject to tax
- except -
leases that are listed as a taxable service - or -
leases that are sales

Taxable Rentals

- Service Provider Tax
 - Video media and equipment
 - Rent to own contracts
- Sales Tax
 - Lodging
 - Automobiles
 - Interim rentals
 - Lease in lieu of purchase

Taxable Rentals

- Other rentals are exempt from sales tax
- Use tax due from rental company
- Use tax is based on the cost of the item to the rental company



Rentals of camper trailers

- Bill introduced to tax the rentals of camper trailers and motor homes at 5% sales tax.
- No tax on the purchase of camper trailers and motor homes by the person engaged in renting or leasing them.
- Effective October 1, 2012.

Disaster Relief items

Use Tax

A tax is imposed, at the respective rate provided in section 1811, on the storage, use or other consumption in this State of tangible personal property or a service, the sale of which would be subject to tax under section 1764 or 1811.



Use Tax

Every person so storing, using or otherwise consuming is liable for the tax until the person has paid the tax or has taken a receipt from the seller, as duly authorized by the assessor, showing that the seller has collected the sales or use tax



Property purchased outside of Maine

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

For more than 12 months.

Exceptions for automobiles and watercraft





Disaster Relief

- Bill introduced to provide use tax exemption for property brought into the State by an out-of-state business or individual during a declared state disaster or emergency.
- Effective April 12, 2012

Commercial Wood Harvesting, Greenhouses and Nurseries

Commercial Agriculture, Aquaculture & Fishing

- Commercial Agricultural Production
- Commercial Fishing
- Commercial Aquacultural Production
- Sales Tax Exemptions for
 - Depreciable Machinery & Equipment
 - Including repair parts
 - Electricity
 - Fuel for commercial fishing vessels

Commercial Agriculture, Aquaculture & Fishing

- Commercial Agricultural production defined as
 - Commercial production of crops for human and animal consumption
 - Commercial production of sod
 - Agricultural composting operation
 - Commercial production of seed to be used to raise crops
 - Production of livestock



Commercial Wood Harvesting, Greenhouses and Nurseries

- Exemption for depreciable machinery and equipment and electricity used directly and primarily in
 - Commercial wood harvesting
 - Defined as “commercial severance and yarding of trees for sale or for processing into logs, pulpwood, bolt wood, wood chips, stud wood, poles, piling, biomass or fuel wood or other products commonly known as forest products.”
- Not effective until July 1, **2013**



Commercial Wood Harvesting, Greenhouses and Nurseries

- Exemption for depreciable machinery and equipment and electricity used directly and primarily in
 - “Commercial production of crops, plants, trees, compost and livestock”
- Not effective until July 1, **2013**

Use of sales suppression devices



"Zappers"

- Illegal to possess or transfer "automated sales suppression devices"
 - Software that falsifies electronic records of a cash register or point-of-sale system
- Commonly referred to as "Zappers"

Use Tax Compliance Program



Use Tax Compliance Program

- Voluntary use tax compliance program
- Runs from October 1, 2012 to November 30, 2012
- Lookback period from January 1, 2006 to December 31, 2011.
- Pay use tax liability incurred during the 3 highest years in full
- Tax from other 3 years, and interest and penalties are waived



Recent Legislative changes



MAINE REVENUE SERVICES

SALES, USE & SERVICE PROVIDER TAX
BULLETIN REVISIONS



**MAINE REVENUE SERVICES
SALES, FUEL & SPECIAL TAX DIVISION
INSTRUCTIONAL BULLETIN NO. 24**

VEHICLE DEALERS

This bulletin is intended solely as advice to assist persons in determining and complying with their obligations under Maine tax law. It is written in a relatively informal style and is intended to address issues commonly faced by taxpayers with respect to sales and leases of various vehicles. Taxpayers are responsible for complying with all applicable tax statutes and rules. Although bulletins issued by Maine Revenue Services ("MRS") do not have the same legal force and effect as rules, justifiable reliance upon this bulletin will be considered in mitigation of any penalties for any underpayment of tax due. This bulletin is current as of the last revision date shown at the end of the document.

The Sales and Use Tax Law is found in Part 3 of MRS (Maine Revised Statutes Annotated) Title 36. Both Title 36 and all MRS rules may be seen by clicking on "laws and rules" at the top of the MRS website.

The following instructions relate to sales and leases of motor vehicles, snowmobiles, all-terrain vehicles, tractors, semi-trailers, trailers, truck campers, aircraft, and watercraft. As used in this bulletin, the term "vehicle" includes all of these kinds of property.

The Sales and Use Tax Law requires persons engaged in the business of selling tangible personal property or taxable services to register as sellers, to add the sales tax to the sale price on all sales not exempt under law, and to report and pay tax to the State on their total taxable sales.

**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.



Dealer Certificate (Form ST-6)

- ❖ Provided proof that sales tax was collected or transaction was exempt
- ❖ Proof needed by customer as a prerequisite to registration
- ❖ 60 year old process
- ❖ Modernize and streamline

Dealer Certificate (Form ST-6)

- Effective July 1, 2012
- Eliminate ST-6
- Bill of sale to be used by customer to prove sales tax paid
- Title data will be used by MRS to verify reporting of sales

Bill of Sale and Title App

- Important that customer is informed
- Needs BOS at time of registration
- No need for duplicate copy
 - Town will not keep
- If they don't have BOS, no registration
- Also important that title application is complete
 - Especially seller name and dealer plate number
- If sale is exempt, "sales tax" line must show "EXEMPT"

Other situations

- Long term lease of automobile
 - Treat the same way as sales
 - Lease document should show sales tax
- Leases of other vehicles
 - Use tax liability of dealer/lessor
 - Complete ST-6-U at registration
 - Pay use tax or state "Use Tax paid under ST#____" under "Other"
- Other Rentals – short-term auto, interim rentals
 - Complete ST-6-U at registration
 - Explain "short-term auto rental" under "Other"

Grocery Staples

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

"Grocery staples" does not include spirituous, malt or vinous liquors; soft drinks, iced tea, sodas or beverages such as are ordinarily dispensed at bars or soda fountains or in connection with bars or soda fountains; medicines, tonics, vitamins and preparations in liquid, powdered, granular, tablet, capsule, lozenge or pill form, sold as dietary supplements or adjuncts, except when sold on the prescription of a physician; water, including mineral bottled and carbonated waters and ice; dietary substitutes; candy and confections; and prepared food.



Grocery staples

E. Dietary supplements. "Dietary supplements" are products taken by mouth that contain one or more dietary ingredients intended to supplement the diet, and include but are not limited to products whose packaging bears a U.S. Food and Drug Administration "supplement facts" panel. The "dietary ingredients" in these products may include vitamins, minerals, herbs or other botanicals, amino acids, and substances such as enzymes, organ tissues, glandulars, and metabolites. Dietary supplements can be extracts or concentrates, and may be found in many forms such as tablets, capsules, softgels, gelcaps, liquids, or powders.

Energy bars, such as Power Bars®, Luna Bars®, Genisoy Bars®, Matrix® and Tiger Milk® bars, etc. are classified as dietary supplements and are therefore subject to tax.



MAINE REVENUE SERVICES SALES, FUEL & SPECIAL TAX DIVISION INSTRUCTIONAL BULLETIN NO. 27

SALES OF PREPARED FOOD

This bulletin is intended solely as advice to assist persons in determining and complying with their obligations under Maine tax law. It is written in a relatively informal style and is intended to address issues commonly faced by restaurants, caterers, sandwich shops, snack bars and other businesses that make sales of prepared food products.

Taxpayers are responsible for complying with all applicable tax statutes and rules. Although Maine Revenue Services ("MRS") bulletins do not have the same legal force and effect as rules, justifiable reliance upon this bulletin will be considered in mitigation of any penalties for any underpayment of tax due. This bulletin is current as of the last revision date shown at the end of the document.

The Sales and Use Tax Law is found in Part 3 of MRS ("Maine Revised Statutes Annotated"), Title 36. Both Title 36 and all MRS rules may be seen by clicking on "laws and rules" at the top of the MRS website.

Title 36 section 1811 imposes sales tax on sales of prepared food at a separate higher rate (the "prepared food rate") than the generally applicable sales tax rate (the "general sales tax rate"). Sales of grocery staples are exempt from sales tax. "Grocery staples" means food

Personal Chefs

- **Ingredients provided by customer**
 - Labor is exempt
- **Ingredients provided by chef**
 - If food is ready for consumption without further preparation, chef is selling prepared food – tax applies
 - Includes items that may need to be heated up
 - If food requires further preparation, chef is not selling prepared food – no tax
 - Further preparation means boil, fry, grill, bake, or otherwise cook

Cooking demonstrations

- **Participants only sample prepared food**
 - No tax on fee
 - Use tax to restaurant on items used
- **Participants eat what they prepared**
 - No tax on fee
 - Use tax to restaurant on items used
 - If ingredients are sold to participants, grocery staple exemption applies
- **Participants are served the meal that was demonstrated**
 - Taxable sale of prepared food
 - Tax applies to entire class fee unless reasonable demonstration fee is separately stated.

Complimentary Meals

- **Dissatisfied customer**
 - No charge; canceled sale; no tax
 - Future comp meal; no sale; no sales tax;
 - but use tax is due on cost of ingredients
 - Future discount; tax on reduced amount
- **Free meal with purchase**
 - Discounted sale; tax on reduced amount
- **Free meal without purchase**
 - No sale; no sales tax;
 - but use tax is due on cost of ingredients

Gift Certificates

- When a gift certificate is purchased for less than its face value, the difference between the face value and the purchase value may be treated as a retailer discount since that value will not be recovered from any other source. When the certificate is later redeemed, the retailer discount would reduce the taxable sale price of the transaction provided the retailer is able to document or otherwise reliably establish the value paid for the certificate and is treating the difference as a retailer discount.



Deal of the Day

Customer Receipt	
Meal	\$50
Gift Certificate	\$25
Cash Tendered	\$25
Tax Amount based on \$ 50	
Or should it?	

Deal of the Day

Customer Receipt	
Meal	\$50
Retailer Discount	\$12.50
Tax Amount based on \$ 37.50	
Gift Certificate	\$12.50
Cash Tendered	\$27.63

“Sale price” of prepared food

- Charges that are directly in connection with the sale of prepared food, (charges for labor, linen, place settings, utensils, etc.) are included in the sale price and subject to tax at the prepared food rate, even if the charges are separately stated. Other incidental charges such as charges for tables, chairs, rentals of equipment, use of centerpieces, etc., are not subject to tax. Sales of items such as centerpieces and decorations are subject to sales tax at the general sales tax rate.



**MAINE REVENUE SERVICES
SALES, FUEL & SPECIAL TAX DIVISION
INSTRUCTIONAL BULLETIN NO. 32**

RENTAL OF LIVING QUARTERS

This bulletin is intended solely as advice to assist persons in determining and complying with their obligations under Maine tax law. It is written in a relatively informal style and is intended to address issues commonly faced by taxpayers with respect to the rental of living quarters. Taxpayers are responsible for complying with all applicable tax statutes and rules. Although Maine Revenue Services (“MRS”) bulletins do not have the same legal force and effect as rules, justifiable reliance upon this bulletin will be considered in mitigation of any penalties for any underpayment of tax due. This bulletin is current as of the last revision date shown at the end of the document.

The Sales and Use Tax Law is found in Part 3 of MRSA (“Maine Revised Statutes Annotated”) Title 36. The Service Provider Tax Law is found in Part 4, Chapter 358, Title 36 and all MRS rules may be seen by clicking on “laws and rules” at the top of the MRS website.

Note that Title 36 section 1811 imposes sales and use tax on the value of rental of living quarters at a higher rate than the generally applicable sales tax rate. The use of the term “hotel” in this bulletin means hotel, motel, rooming house, cottage, camp, condominium unit, vacation

Living Quarters provided to employees

- When living quarters are furnished by an employer to an employee at the place of employment and the value of the rental is allowed as a credit toward the wages of the employee, the rental is exempt from sales tax. See Title 36 § 1760(75). This occurs only when the living quarters are provided at the place of employment and an amount for the rental is credited toward the wages of the employee, regardless of whether the living quarters are actually used.

Living Quarters provided to employees

- The furnishing of these employee living quarters will be considered exempt from sales tax if the employer was required by the Internal Revenue Code and IRS regulations to report the value of the living quarters as taxable wages, regardless of whether or not the employer actually did. If no amount is credited for the rental and the employer charges the employee for the living quarters, the charge is subject to sales tax, whether paid in cash or by payroll deduction.

Complimentary Rooms

- Dissatisfied customer
 - No charge; canceled sale; no tax
 - Future comp room; no sale; no tax
 - Future discount; tax on reduced amount
- Free room with purchase
 - Discounted sale; tax on reduced amount
- Free room without purchase
 - No sale; no tax

Incidental Charges at Hotels

- Charges for use of facilities
- Optional; not required of all guests
 - Taxable if bundled
 - Not taxable if separately stated
- Non-optional fees are always part of bundle
- Services that are part of the sale are always part of the bundle
 - Cot, crib, pet fees, damage or cleaning fees, service fees

Package deals

- One lump sum price for room, meals and/or services
 - Movie, play, concert, lift tickets, cruise, etc.
- If no options to customer, all taxable at 7%
- If options are selected and sold as one bundled price, all taxable at 7% unless exempt portions are separately stated
 - Either on invoice to customer or in the books and records of facility.

Gift Certificates

- When a gift certificate is purchased for less than its face value, the difference between the face value and the purchase value may be treated as a retailer discount since that value will not be recovered from any other source. When the certificate is later redeemed, the retailer discount would reduce the taxable sale price of the transaction provided the retailer is able to document or otherwise reliably establish the value paid for the certificate and is treating the difference as a retailer discount.



**MAINE REVENUE SERVICES
SALES, FUEL & SPECIAL TAX DIVISION
INSTRUCTIONAL BULLETIN NO. 39**

SALE PRICE UPON WHICH TAX IS BASED

This bulletin is intended solely as advice to assist persons in determining and complying with their obligations under Maine tax law. It is written in a relatively informal style and is intended to address issues commonly faced by taxpayers with respect to determining the sale price upon which tax is based. Although bulletins issued by Maine Revenue Services ("MRS") do not have the same legal force and effect as rules, justifiable reliance upon this bulletin will be considered in mitigation of any penalties for any underpayment of tax due. This bulletin is current as of the last revision date shown at the end of the document.

The Sales and Use Tax Law is found in Part 3 of the Maine Revised Statutes Title 36. Both Title 36 and all MRS rules may be seen by clicking on "laws and rules" at the top of the MRS website.

Section 1811 of the Sales and Use Tax Law imposes a sales tax on the value of tangible personal property and taxable services sold at retail in this State. Value is measured by the sale price. Section 1861 imposes a use tax on purchases at retail sale where sales tax is not paid at the time of purchase. The amount of tax is determined by applying the tax rate to the sale price.

Tax Included

- 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. In the event a retailer does not provide its customers with a sales slip or invoice, the retailer must clearly state on display signs, menus or other advertisements of the retailer's products, that sales tax is included in the advertised selling price.

Layaway Fee

- A layaway service fee is a charge for a service that is part of the sale and is therefore included in the taxable sale price when a sale is completed, but is not taxable when it is retained by the retailer after a layaway sale arrangement is cancelled. A fee charged for the cancellation of a layaway sale arrangement is not taxable.

Sale price

- Gift certificates
- Gratuities and tips

Miscellaneous Bulletins



**MAINE REVENUE SERVICES
SALES, FUEL & SPECIAL TAX DIVISION
INSTRUCTIONAL BULLETIN NO. 13**

SALES OF FUEL AND UTILITIES
(Coal, Oil, and Wood; Electricity; Gas, Water)

This bulletin is intended solely as advice to assist persons in determining and complying with their obligations under Maine tax law. It is written in a relatively informal style and is intended to address issues commonly faced by taxpayers with respect to sales of fuel and utilities. Taxpayers are responsible for complying with all applicable tax statutes and rules. Although bulletins issued by Maine Revenue Services ("MRS") do not have the same legal force and effect as rules, justifiable reliance upon this bulletin will be considered in mitigation of any penalties for any underpayment of tax due. This bulletin is current as of the last revision date shown at the end of the document.

The Sales and Use Tax Law is found in Part 3 of MRSA ("Maine Revised Statutes Annotated") Title 36. Both Title 36 and all MRS rules may be seen by clicking on "laws and rules" at the top of the MRS website.

I. ELECTRICITY

A. **750 KWH per Month Residential Exemption.** All charges by an electric utility for the first 750 kilowatt-hour (KWH) per month of residential electricity are exempt.

Fuel and Utilities

- Wood pellets
 - 200 lbs to 1000 lbs
- Electric Thermal Storage Devices



**MAINE REVENUE SERVICES
SALES, FUEL & SPECIAL TAX DIVISION
INSTRUCTIONAL BULLETIN NO. 20**

Lease and Rental Transactions

This bulletin is intended solely as advice to assist persons in determining and complying with their obligations under Maine tax law. It is written in a relatively informal style and is intended to address issues commonly faced by those involved in lease and rental transactions in Maine.

The Sales and Use Tax Law provides that every lessor engaged in the leasing of tangible personal property located in this State is responsible for the sales/use tax in connection with the leasing of that property. The correct application of sales/use tax to any specific lease transaction depends upon the terms of the lease. The following information applies to most property and is intended as a guideline for determining the correct tax application.

For most items, the applicable sales tax rate is the general rate established by Title 36 section 1811. Section 1811 establishes a separate higher rate for the short-term rental of automobiles. Any person engaged in leasing automobiles, either on a short-term or long-term basis, should also see Instructional Bulletin No. 24 ("Vehicle Dealers").

Taxpayers are responsible for complying with all applicable tax statutes and rules. Although MRS bulletins do not have the same legal force and effect as rules, justifiable reliance upon this bulletin will be considered in mitigation of any penalties for any underpayment of tax due. This bulletin is current as of the last revision date shown at the end of the document.

Rentals and Leases

- Effective October 1, 2012, the rental or lease of a camper trailer or a motor home is a taxable service subject to the general sales tax rate established by 36 MRSA §1811. The statutory definition of "retail sale" specifically excludes the sale of a camper trailer or a motor home to a person engaged in the business of renting these items. Therefore, such businesses need not pay sales tax when they purchase motor homes and camper trailers for subsequent rental nor accrue use tax when withdrawing a unit out of resale inventory or when locating a unit in Maine for rental. If these products are eventually sold after having been rented for a period of time, such sales are subject to sales tax.

Resale Certificate

- Display of retailer certificate no longer required



NEW MAINE REVENUE SERVICES
SALES, FUEL & SPECIAL TAX DIVISION
INSTRUCTIONAL BULLETIN NO. 57

MOTOR VEHICLE OIL PREMIUMS

This bulletin is intended solely as advice to assist persons in determining and complying with their obligations under Maine tax law. It is written in a relatively informal style and is intended to address issues commonly faced by dealers of motor vehicle oil products. Taxpayers are responsible for complying with all applicable tax statutes and rules. Although bulletins issued by Maine Revenue Services ("MRS") do not have the same legal force and effect as rules, justifiable reliance upon this bulletin will be considered in mitigation of any penalties for any underpayment of premiums due. This bulletin is current as of the last revision date shown at the end of the document.

The Sales and Use Tax Law is found in Part 3 of the Maine Revised Statutes Title 36. The Waste Motor Oil Disposal Site Remediation Program Law is found in Chapter 110, Subchapter 1-F of the Maine Revised Statutes Title 10. Both Title 10 and Title 36 can be seen online at <http://www.mainelegislature.org/legis/statutes/>.

1. GENERALLY

In addition to any other tax or charge imposed under state or federal law, a premium is imposed on motor vehicle oil sold or distributed in the State of Maine. The motor vehicle oil premium is related to the Waste Motor Oil Disposal Site Remediation Program, which was



**MAINE
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PROVIDER TAX

UPDATE
