MAINE REVENUE SERVICES
SALES, FUEL & SPECIAL TAX DIVISION
GENERAL INFORMATION BULLETIN

Revised July 1, 2004

This publication is intended solely as advice to assist persons in determining, exercising or complying with their legal rights, duties or privileges. It provides an overview of the Sales and Use Tax Law and answers questions that are commonly faced by businesses registered to collect the Maine sales tax.

SALES TAX. A tax is imposed at the rate of 5% of the sale price on retail sales of tangible personal property, prepaid calling arrangements, transmission and distribution of electricity and to the rental or lease for more than one year of an automobile. The rate is 7% of the sale price on prepared food and alcoholic drinks sold in establishments that are licensed for on-premises consumption of liquor and certain rentals of living quarters. The rate is 10% on short-term rentals of automobiles.

USE TAX. Purchases made outside the state for use in Maine are subject to a use tax at the rate of 5% when the retailer has not charged the tax. Some common taxable items for a business are office supplies and equipment, janitorial supplies, computer hardware, software and supplies, reference books, fax machines and supplies and photocopiers and supplies. Items withdrawn from inventory for use by the retailer are likewise subject to use tax. Use tax is reported directly to the State. Use tax also applies to casual purchases of aircraft, motor vehicles, watercraft, camper trailers, truck campers, special mobile equipment and livestock trailers.

SERVICE PROVIDER TAX. A tax is imposed on certain services provided in the State. The 5% service provider tax is imposed upon extended cable television service, fabrication services, the rental of videotapes and video equipment, the rental of furniture and audio equipment pursuant to a "rent-to-own" contract, telecommunications service (except sales of prepaid calling cards) and private non-medical institution services. This tax is imposed upon the provider of these services and not upon the consumer. However, the provider may pass this tax through to the consumer in which case it must be identified as a "service provider tax".

RECYCLING ASSISTANCE FEE. In addition to the sales or use tax, a Recycling Assistance Fee is imposed on retail sales of new tires and new lead-acid batteries. The amount of the fee is $1 on each tire or battery.

REGISTRATION. The following persons are required to register as sellers and to collect the sales tax and the recycling assistance fee when applicable.

1. Every seller of tangible personal property, **whether at wholesale or at retail,** who maintains any kind of business location in Maine.

2. Every seller of tangible personal property who does not have a business location in Maine but makes retail sales in Maine or solicits orders by means of salespersons in Maine.

3. Every person who makes sales of tangible personal property in Maine as consignee or agent of a principal located outside of Maine, or receives compensation from sales of tangible personal property for use in Maine made by a principal located outside of Maine, unless the principal is registered as a seller.

4. Every person who makes rentals of living quarters in Maine.

5. Every person who makes rentals or leases of automobiles in Maine.

6. Every person who furnishes telecommunications service or extended cable television service in Maine.

7. Every person who makes rentals of audio and video tapes, video games or audio and video equipment in Maine.

8. Every person who makes sales of fabrication services in Maine.

9. Every lessor engaged in the leasing of tangible personal property located in Maine who makes retail sales to purchasers from Maine.

10. Every seller of tangible personal property or taxable services who has a substantial physical presence in this State sufficient to satisfy the requirements of the due process and commerce clauses of the United States Constitution.

11. Every person who makes rentals of furniture and home electronic devices.

12. Every person engaged in the transmission and distribution of electricity.

13. Every person engaged in providing private non-medical institution services

Applications for registration certificates are available from Maine Revenue Services. **A separate certificate must be obtained for each place of business in this State and must be conspicuously displayed at that place of business**. Certificates are not transferable. There is no fee for registration.

LIABILITY; COLLECTION FROM CUSTOMERS. For each reporting period, the seller is liable to the State for the tax and fees on taxable sales, rentals and services sold during that period, whether or not they have been collected from the customer.

The seller must add the sales and service provider tax to the sale or rental price according to the following schedules:

For sales, rentals and services taxable at 5%. For sales of less than $1.00, the following schedule is applicable:

Sales Price		
From	To	Tax
$0.00	$0.10	$0.00
$0.11	$0.20	$0.01
$0.21	$0.40	$0.02
$0.41	$0.60	$0.03
$0.61	$0.80	$0.04
$0.81	$1.00	$0.05

On all sales of $1.00 or more 5 cents is added for each unit of $1.00 plus the amount indicated above for fractional parts of $1.00.

For sales and rentals taxable at 7%. For sales of less than $1.00, the following schedule is applicable:

Sales Price		
From	To	Tax
$0.00	$0.07	$0.00
$0.08	$0.21	$0.01
$0.22	$0.35	$0.02
$0.36	$0.49	$0.03
$0.50	$0.64	$0.04
$0.65	$0.78	$0.05
$0.79	$0.92	$0.06
$0.93	$1.00	$0.07

On all sales of $1.00 or more 7 cents is added for each unit of $1.00 plus the amount indicated above for fractional parts of $1.00.

For services taxable at 10%. For sales of less than $1.00, the following schedule is applicable:

Sales Price		
From	To	Tax
$0.00	$0.10	$0.00
$0.11	$0.20	$0.02
$0.21	$0.40	$0.04
$0.41	$0.60	$0.06
$0.61	$0.80	$0.08
$0.81	$1.00	$0.10

On all sales of $1.00 or more 10 cents is added for each unit of $1.00 plus the amount indicated above for fractional parts of $1.00.

Where the tax to be paid includes a fraction of one cent, the fraction is not required to be paid where it is less than one-half cent. A full cent, however, must be paid where the fraction is one-half cent or more.

When several purchases are made together, the tax is computed on the total price of the several items, except that purchases taxed at 5%, 7% and 10% must be separately totaled. Cards

showing the tax by brackets may be obtained from Maine Revenue Services, and will be furnished to sellers as registration certificates are issued. The bracket system is intended to enable the seller to recover from customers an amount as nearly as possible equivalent to the seller's own tax liability. Even though no tax is added on individual sales of less than 11 cents (8 cents with respect to the 7% rate and 11 cents with respect to the 10% rate), all sales of taxable items must be included in the taxable sales upon which the seller must pay tax.

The recycling assistance fee is collected at a flat rate of $1 on each item subject to the fee. It is not a part of the "sale price" of the item on which it is imposed for purposes of computing the sales tax.

The tax and fee must be paid directly to Maine Revenue Services by the purchaser on purchases made outside of Maine for use in Maine. On such purchases, the purchaser is liable for payment unless the purchaser has taken a receipt from the seller which shows that the tax (and the fee, if applicable) has been collected.

SALES FOR RESALE. When any person in the business of selling tangible personal property or taxable services buys them for resale, that person is not required to pay, and the supplier is not required to collect, any tax. **However, the supplier should require the purchaser to furnish a resale certificate.**

RESALE CERTIFICATES. The purpose of the resale certificate is to protect the seller from possible liability for the tax, since without a resale certificate the burden of proving a sale is for resale is on the person making it. Maine Revenue Services (MRS) will issue a sales tax annual resale certificate to active registered retailers reporting annual gross sales of $10,000 or more. Annual resale certificates will be mailed to existing retailers each year and will be provided to new businesses with their “Retailer” certificate. Use of the annual resale certificate will be limited to types of items ordinarily purchased for resale by that business. Retailers reporting annual gross sales of less than $10,000 will **not** be issued an annual resale certificate, but will pay sales tax when they purchase items for resale and claim a credit on their sales tax return at the time they sell the item and collect sales tax from their customer. **In the case of regular customers purchasing for resale, one resale certificate is sufficient to cover subsequent purchases.** In other cases a separate resale certificate should be obtained with each order. Even when selling to a customer who has provided a resale certificate, the seller should treat every sale as taxable unless the purchaser specifies in the order that the goods are for resale.

The resale certificate will protect the seller only if it is taken in good faith. The good faith of the seller will be questioned if the seller has knowledge of facts that would lead to a reasonable inference that the purchaser does not intend to resell the property, such as knowledge that a purchaser of particular merchandise is not engaged in the business of selling that kind of merchandise. **Sales to manufacturers, contractors, wholesalers, or retailers are taxable retail sales if the items purchased will be used by the purchaser, rather than resold to someone else.** Purchasers who avoid payment of tax through deliberate misuse of resale certificates are subject to prosecution. **Resale certificates may be reproduced by sellers for their own use.**

TRANSACTIONS NOT TAXABLE. The Maine sales or use tax applies only to sales of tangible personal property, transmission and distribution of electricity, interim rentals of tangible personal property being held for resale, rentals of living quarters except rentals for 28 days or more that are the person's primary residence or in connection with education or employment, and rentals or leases of automobiles. The Maine service provider tax applies only to sales of extended cable television service, fabrication services, rental of video media and video equipment, rental of furniture and audio equipment pursuant to a rent-to-own contract, telecommunications service (except sales of prepaid calling cards), installation, maintenance and repair of telecommunications equipment, private non-medical institution services.

There is no tax on services in general, such as haircuts or cleaning and pressing charges. However, if a service is a part of a sale of tangible personal property, the charge for the service is a part of the taxable sale price of the property even if it is stated separately on the invoice to the customer. The only exception to this general rule is when charges for installation or repair services, other than installation or repair to telecommunications equipment, or for shipment directly to the location of the purchaser by common or contract carrier or the U.S. mail are stated separately from the cost of the property. In other words, in the case of repairs to an automobile involving replacement parts, if the total charge is $200.00, the tax is based on the entire charge unless the labor and parts are separately stated on the bill. If the labor is $80.00 and the parts are $120.00, and the amounts are so stated on the bill, the tax is computed only on the parts.

There is no Maine sales or service provider tax on a sale or service where delivery is made by the seller to a point outside of Maine, or where the seller arranges for delivery by common carrier, contract carrier, or the United States mail to a point outside of Maine.

EXEMPTIONS. The Sales and Use Tax Law provides exemptions for sales to certain types of organizations, and sales of certain kinds of tangible personal property. All of the same exemptions apply to the recycling assistance fee and to the service provider tax.

A. Exempt organizations. Sales to the United States government, the state of Maine, and political subdivisions of the state of Maine (such as counties, cities and towns), or to any agency of any of the above governments, are exempt from tax. Also exempt from tax are sales to:

- hospitals;
- regularly organized churches;
- monasteries and convents;
- schools;
- incorporated nonprofit organizations of their affiliates whose purpose is to provide literacy assistance or free clinical assistance to children with dyslexia;
- certain incorporated nonprofit educational organizations;
- certain libraries;
- incorporated fire departments;
- incorporated nonprofit ambulance services;
- incorporated volunteer nonprofit search and rescue organizations;
- incorporated nonprofit veterans' memorial cemetery associations;
- incorporated nonprofit Vietnam veterans registries;
- nonprofit corporations incorporated for the sole purpose of conducting medical research or operating educational television or radio stations;

- certain community mental health facilities, mental retardation facilities and substance abuse facilities;
- incorporated nonprofit hospice organizations;
- incorporated private nonprofit residential child caring institutions licensed by the Department of Human Services;
- certain nonprofit youth organizations;
- incorporated nonprofit dental health centers;
- incorporated nonprofit nursing homes licensed by the Department of Human Services;
- incorporated nonprofit residential care facilities and incorporated nonprofit assisted housing programs for the elderly licensed by the Department of Human Services;
- incorporated nonprofit home health care agencies;
- incorporated nonprofit biological and ecological research laboratories;
- incorporated nonprofit rural community health centers engaged in, or providing facilities for, the delivery of comprehensive primary health care;
- regional planning commissions;
- incorporated nonprofit historical societies and museums;
- incorporated nonprofit memorial foundations that primarily provide cultural programs free to the public;
- licensed incorporated nonprofit nursery schools and day care centers;
- certain church-affiliated residential homes;
- community action agencies;
- incorporated nonprofit child abuse and neglect councils;
- statewide organizations that advocate for children;
- incorporated nonprofit emergency shelter and feeding organizations;
- incorporated nonprofit residential facilities for medical patients and their families;
- incorporated nonprofit organizations whose sole purpose is to fulfill the wishes of children with life-threatening diseases;
- local branches of incorporated international nonprofit charitable organizations which lend medical supplies and equipment;
- incorporated nonprofit animal shelters;
- incorporated nonprofit providers of certain support systems for single-parent families;
- nonprofit housing development organizations;
- nonprofit home construction organizations;
- certain incorporated nonprofit organizations which conduct scientific and technological research;
- incorporated nonprofit organizations providing certain services for hearing-impaired persons;
- state-chartered credit unions;
- eye banks and
- centers for innovation.

Except in the case of sales to government agencies, the seller should collect the tax unless the purchaser provides an exemption certificate issued by Maine Revenue Services as provided in Rule No. 302.

B. Exempt commodities. The following kinds of tangible personal property are exempt from tax:

- grocery staples for human consumption;
- prescription medicines for humans;
- prosthetic devices, including hearing aids and eyeglasses;
- diabetic supplies;
- goods essential for the care of seeing eye dogs;
- automobiles sold to amputee veterans;
- gasoline and other motor vehicle fuels subject to Maine excise tax;
- jet fuel;
- fuels used for home cooking or heating;
- gas and water for residential use;
- the first 750 kWh per month of electricity for residential use;
- fuels for use in burning blueberry fields;
- 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;
- tree seedlings for use in commercial forestry;
- seed, feed, hormones, fertilizer, pesticides, insecticides, fungicides, antibiotics, weed killers, defoliants, litter and medicines used in agricultural or aquacultural production;
- organic bedding material for farm animals and hay;
- bait sold to commercial fishermen;
- certain depreciable machinery and equipment and repair parts for qualifying equipment, when sold to commercial farmers and fishermen who have been issued a certificate of exemption;
- tangible personal property which becomes an ingredient or component part of, or which is consumed or destroyed or loses its identity directly and primarily in either the production of tangible personal property for later sale or lease, other than lease for use in this State or the production of tangible personal property pursuant to a contract with the United States Government or an agency thereof;
- machinery and equipment used directly and primarily in either the production of tangible personal property for later sale or lease or the production of tangible personal property pursuant to a contract with the United States Government or any agency thereof, and repair parts for qualifying machinery and equipment;
- machinery and equipment used directly and exclusively in research and development;
- returnable containers;
- containers and packaging and shipping materials when sold for packing or shipping tangible personal property either sold by the shipper or packaged and transported by the shipper;
- railroad track materials;
- cabin, deck, and engine supplies for ships engaged in interstate or foreign commerce;
- vehicles, rolling stock, watercraft, or aircraft to be placed in use by the purchaser as an instrumentality of interstate commerce within 30 days and used by the purchaser in interstate commerce at least 80% of the time for the next two years;
- motor vehicles, semitrailers, boats and aircraft sold to non-residents for immediate removal from Maine (nonresidents refers to individuals);
- automobiles purchased by dealers, which will be furnished for use to driver education programs without consideration or for a consideration of not more than one dollar per year;
- meals served by schools to students and faculty;

- meals sold by a nonprofit auxiliary organization of the American Legion in connection with a fund raising event sponsored by the auxiliary organization;
- goods and services sold by elementary or secondary schools and school-sponsored organizations;
- goods and services sold by a civic, religious or fraternal organization which is not registered retailer at a bazaar, fair, rummage sale, picnic or similar event;
- meals served by hospitals to patients;
- meals sold to certain area agencies on aging for providing meals to the elderly;
- meals to residents of certain incorporated nonprofit church-affiliated congregate housing facilities;
- publications issued on a regular schedule at least four times per year;
- self-help literature on alcoholism sold to alcoholics anonymous groups;
- sales by funeral directors in connection with funeral services;
- air or water pollution control facilities certified as such by the Department of Environmental Protection;
- animal waste storage facilities;
- used mobile homes;
- costs other than materials included in the price of new mobile and modular homes;
- sales of tangible personal property to be physically incorporated in portable classrooms for lease to schools;
- construction materials sold to contractors for incorporation into realty of exempt organizations;
- products for internal human consumption sold through coin-operated vending machines by a person more than 50% of whose gross receipts from retail sales of tangible personal property are from sales through vending machines;
- items purchased with federal food stamps distributed by the Department of Human Services;
- repair and replacement parts for aircraft used by a scheduled airline in the performance of service under regulations of the Civil Aeronautics Board, Part 298 or 49 USC §1371;
- 95% of the sale price of fuel and electricity purchased for use at a manufacturing facility. The remaining 5% of the sale price is subject to the 5% general sales tax rate;
- electricity sold to net energy billing customers for which no money is paid to the electricity provider; and
- 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 outside the State.
- Sales tax paid on depreciable machinery and equipment purchased or leased for use directly and primarily in agricultural production, aquacultural production or commercial fishing, or on materials used in the construction of fish passage facilities built in accordance with plans and specifications approved by the Department of Inland Fisheries and Wildlife or the Department of Marine Resources, is refundable upon application to the Bureau of Taxation.
- Rentals of living quarters that are exempt from tax include rentals: (1) at camps entitled to exemption from property tax as benevolent and charitable or literary and scientific institutions; (2) in hospitals; (3) to any student when necessitated by

attendance at a school; and (4) to any person who has resided continuously for 28 days at any one hotel, rooming house, tourist or trailer camp if the person does not maintain a primary residence at some other location or is residing away from his or her primary residence in connection with employment or education. Any tax paid during the initial 28 day period must be refunded by the retailer.

TRADE-IN CREDIT. Tax on the sale or use of motor vehicles, watercraft, aircraft, chain saws, special mobile equipment, camper trailers, truck campers and livestock trailers is levied at the same rate (5%) as on other property; but when any one of the above items is traded in toward the sale price of another item of the same kind, the tax is charged only on the difference between the price and the amount allowed for trade-in. This does not apply to any other type of property or to motor vehicles, watercraft, aircraft, chain saws, camper trailers, livestock trailers or special mobile equipment exchanged between dealers from inventory.

RETURNS. Sales and Use Tax and Service Provider Tax Returns will be mailed to registrants each month, except those registrants whose total tax liability normally is less than $600 per month may request authorization to file on a less frequent basis. The return provided by the Bureau must be filed on or before the 15th day of the month following the end of the reporting period, **whether or not any tax is due.**

Alternatively, returns may be filed electronically through the internet. Go to www.maine.gov/revenue and click on "Electronic Services". At the next page select "Sales Tax Internet Filing".

Persons who are not required to be registered as sellers, but who make purchases subject to Maine use tax on a regular basis, will also be furnished monthly returns upon application to Maine Revenue Services. These returns need not be filed for periods in which no tax is due.

DEDUCTIONS FROM GROSS RECEIPTS. The following should be deducted from gross receipts on each return:

1. Sales of exempt commodities.

2. Sales for resale.

3. Sales to exempt organizations.

4. Sales of property or services delivered or shipped by the seller to a location outside of Maine.

5. Adjustments of tax previously reported, such as sales canceled for full refund after tax had been reported; sales or services determined to be exempt after tax had been reported; cash discounts taken after tax had been reported; uncollectible accounts actually charged off on the books of the seller, on which tax had been reported; and any other allowable credits.

CLASSIFIED PERMITS. A seller whose merchandise includes both taxable and exempt commodities may request authorization to report Maine sales tax using a classified

permit. A classified permit establishes the percentage of gross sales represented by sales of exempt commodities during a typical test period. This percentage may be used in lieu of maintaining an actual breakdown of sales of taxable and nontaxable commodities. More information about classified permits can be obtained from the Sales and Use Tax Section.

Classified permits are not transferable when a business is sold. The new owner must apply for and be issued a new classified permit in order to report on this basis.

PAYMENT. Payment of the amount due must be made when the return is filed.

Sales and use taxes collected from customers are deemed to constitute a special fund in trust for the State Tax Assessor. Intentional failure to collect, truthfully account for and pay over trust fund taxes at the time required by law is a Class D crime (in the case of a person who has a prior conviction, a Class C crime). A person who is responsible as an officer, director, member, agent or employee for collection or payment of a business's trust fund taxes is subject to prosecution under this statute and can also be held personally liable for the unpaid taxes. Furthermore, if collected sales taxes are not paid over and are dealt with by the retailer as the retailer's own, then the retailer may be charged with theft. Theft of property in excess of $5000 is a Class B crime.

INTEREST. Any person who fails to pay any tax on or before the due date will be charged interest on the unpaid tax. An extension of time for filing a return does not extend the time for payment of the tax.

PENALTIES. Maine law provides civil penalties for failure to file a return, for failure to pay taxes when due, and for filing a false return.

A. Failure to file return. Any person who fails to file a return on or before the due date or if the return is not filed but the tax due is assessed by the assessor, the person may be charged a penalty of $25.00 or 10% of the tax due, whichever is greater. If the return is not filed within 30 days after the person receives a formal demand that the return be filed, the penalty is 100% of the tax due.

B. Failure to pay tax. Any person who fails to pay any tax on any return or any assessment on or before the due date may be charged a penalty of 1% of the unpaid tax for each month or fraction thereof during which the failure continues, up to a limit of 25% of the unpaid tax. Any person who fails to pay a tax assessment for which no further administrative or judicial review is available may be charged an additional penalty of 25% of the tax due if payment of the tax due is not made within 10 days after the person receives a demand for payment.

C. False return. Any person who files a return that is materially incorrect because of negligence or intentional disregard of the law or of any ruling or rule of the State Tax Assessor, without intent to defraud, may be charged a penalty of $25.00 or 25% of the deficiency, whichever is greater. Any person who files a return that is materially incorrect because of fraud with intent to evade the tax may be charged a penalty of $75.00 or 75% of the deficiency, whichever is greater.

RECORDS. Each seller must keep adequate records to determine:

1. Gross sales.

2. Deductions allowed by law and claimed in filing returns.

3. The purchase price of all tangible personal property and taxable services purchased for resale and of all tangible personal property and taxable services purchased for use in Maine.

4. The total amount of sales of food prepared by the retailer.

5. The total amount of rentals of living quarters in hotels, rooming houses, tourist or trailer camps.

6. The total amount of rentals of automobiles on a short-term basis.

7. The total amount of rentals of audio and video tapes, video games and audio and video equipment.

8. The number of tires and lead-acid batteries sold and the amount of fees collected.

9. The total amount of rentals of furniture and home electronic devices.

These records must be retained for six years.

TAX AS SHOWN IN ADVERTISEMENTS AND BILLS. It is illegal for any seller to advertise or hold out or state to the public or to any consumer that the sales tax or any portion of it will not be collected, or will be absorbed by the retailer, or that if collected it will be refunded. However, it is not required that the tax be shown as a separate item in advertisements or on sales slips. A statement on the sales slip or invoice that sales tax is included in the sales price is sufficient.

PURCHASE OF BUSINESS. Anyone purchasing a business, or the stock-in-trade in bulk of a business, should make sure that the previous owner has paid in full all sales and use taxes owed by the business. If the person selling the business has not paid those taxes, the person purchasing the business is required to withhold the amount of the unpaid taxes, interest and penalties from the purchase price. If the purchaser fails to do this, the purchaser can be held liable for the taxes, interest and penalties.

Any person contemplating the purchase of a business who does not have certain knowledge that the sales and use tax liability of the business has been paid should request the seller to obtain a tax clearance letter from the Compliance Division of Maine Revenue Services.

RULES. The following rules have been adopted:

No. 301 -Sales for Resale and Sales of Packaging Materials;
No. 302 -Government Agencies, Exempt Organizations and Sales Thereto;
No. 303 -Sales to Industrial Users;

No. 304 -Reports and Payment;
No. 305 -Retailers' Records;
No. 308 -Direct Payment Permits;
No. 311 -Registration of Out-of-State Sellers;
No. 313 -Classified Permits;
No. 316 -Revoked
No. 318 -Instrumentalities of Interstate or Foreign Commerce;
No. 319 -Revoked;
No. 320 -Sales of Fabrication Services;
No. 321 -Meals Provided in the Wild;
No. 322 -Sales of Food Products;
No. 323 -Commercial Agricultural Production and Commercial Fishing.

Copies of the Sales and Use Tax Law and Rules are available from Maine Revenue Services, Sales and Use Tax Section, P.O. Box 1065, Augusta, Maine 04332-1065.

INSTRUCTION BULLETINS. The following "Instruction Bulletins" have been prepared covering specific areas of the Law:

No. 1 -Filling Stations and Auto Repair Shops;
No. 2 -Funeral Directors;
No. 3 -Photographers and Photofinishers;
No. 4 -Contractors and Subcontractors;
No. 5 -Shoe Repair;
No. 6 -Watch and Jewelry Repairs;
No. 8 -Small Sales and Sales by Coin-Operated Vending Machines;
No. 9 -Casual and Infrequent Sales;
No. 10 -Radio and Television Repair;
No. 11 -Barbers and Beauticians;
No. 12 -Grocers;
No. 13 -Sales of Fuel and Utilities;
No. 14 -Seed, Feed, Fertilizer and other Items Used in Agricultural and Aquacultural Production;
No. 15 -Auctioneers;
No. 16 -Banks;
No. 17 -Printers, Engravers and Book Binders;
No. 18 -Stonecutters and Monument Dealers;
No. 20 -Lease and Rental Transactions
No. 21 -Florists;
No. 22 -Manufacturers
No. 23 -Packing, Packaging, and Shipping Materials;
No. 24 -Vehicle Dealers;
No. 25 -Coupons and Gifts;
No. 27 -Sales of Prepared Food;
No. 28 -Carpenters, Plumbers, Electricians, Storm Window Installers, etc.;
No. 29 -Deduction for Bad Debts;
No. 30 -Transportation Charges;

No. 31 -Sales of Mobile and Modular Homes;
No. 32 -Rentals of Living Quarters;
No. 33 -Children's Summer Camps;
No. 34 -Vehicles Used in Interstate or Foreign Commerce;
No. 35 -Nonresident Wood Operators;
No. 36 -Exempt Organizations
No. 38 -Advertising Agencies and Graphic Designers;
No. 39 -Sales Price Upon Which Tax is Based;
No. 41 -Medicines, Medical Equipment and Prosthetic Devices;
No. 42 -Original Registration of Vehicles - Taxable/Exempt;
No. 43 -Registration of Out-of-State Sellers;
No. 44 -Depreciable Machinery and Equipment for Use in Commercial Fishing;
No. 45 -Depreciable Machinery and Equipment for Use in Agricultural Production;
No. 46 -Fabrication Services; (under revision)
No. 47 -Original Registration of Watercraft;
No. 48 -Recycling Assistance Fee;
No. 49 -Depreciable Machinery and Equipment for Use in Commercial Aquacultural Production;

Copies of any of these bulletins are available from Maine Revenue Services, Sales and Use Tax Section, P.O. Box 1065, Augusta, Maine 04432-1065 or can be downloaded from our website at www.maine.gov/revenue by selecting "Sales Tax Instructional Bulletins".

GENERAL INFORMATION BULLETINS. From time to time a General Information Bulletin, covering matters of current interest to sellers, is mailed with the Sales and Use Tax returns. These bulletins contain important information about the rights and obligations of persons registered under the Sales and Use Tax Law. Please read them carefully.

QUESTIONS. If you have any questions about the Sales and Use Tax Law as it relates to your business, please contact us at Maine Revenue Services, Sales, Fuel and Special Tax Division, P.O. Box 1065, Augusta, Maine 04332-1065. Walk in taxpayer assistance is available on the third floor of the Muskie Federal Building located on the corner of Western Avenue and Sewall Street in Augusta. Our telephone number is (207) 624-9693.

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Printed Under Appropriation 01037