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Further Informational Notice on Publications

This Notice supplements the Informational Notice on Publications issued by Maine Revenue Services (“MRS”) on September 24, 2013. As noted there, effective October 1, 2013, the sales tax exemption for “publication[s] regularly issued at average intervals not exceeding 3 months” is repealed. Sales of publications will become subject to a 5.5% sales tax.

This further informational notice addresses in more detail certain sales by printers.

Sales by Printers

If you are printing a publication for a publisher, your sales to the publisher, while no longer exempt by virtue of being a publication, may continue to be exempt as a sale for resale. If the publisher is registered for sales/use tax and presents you with a resale certificate, sales to that publisher will continue to be exempt.

In addition, sales to sales tax exempt organizations are exempt as a sale to the exempt organization. More information regarding “Exempt Organizations” can be found in Instructional Bulletin #36.

If the printer’s customer is a publisher presenting neither a resale certificate nor exemption certificate, such as publishers who distribute free publications and advertising flyers, the printer’s sale to the publisher will become taxable on October 1, 2013. Publishers who purchase such materials without paying sales tax remain liable for the corresponding use tax.

Please note that it is the understanding of MRS that the Governor and leadership in the State Legislature intend to submit immediate, emergency, and retroactive legislation this coming January to enact a new, limited exemption addressing printer sales of “free publications” and components to publications, such as advertising flyer inserts. In light of that information, MRS recommends that printers and publishers of such printed material keep careful track of such taxable sales and purchases to enable the timely filing of claims for refund in the eventuality that such legislation is enacted into law. For more information on claims for refund, see the Request for Sales Tax Refund application available on the MRS web site.