

## DEFINITIONS OF STORE-TYPE GROUPS

Note: In Maine's sales tax system, codings are by store type, not product. Thus, each store is coded into one of the store-type groups below depending on its predominant product; i.e., furniture sold by a furniture store will be included in General Merchandise sales while furniture sold by a hardware store will be included in Building Supply sales.

1. **Consumer Retail Sales** – Total taxable retail sales to consumers
2. **Total Retail Sales** – Includes Consumer Retail Sales plus special types of sales and rentals to businesses where the tax is paid directly by the buyer (such as commercial or industrial heating oil purchases)
3. **Building Supply** – Durable Equipment Sales, Contractors' Sales, Hardware Stores and Lumber Yards.
4. **Food Stores** – All food stores from large supermarkets to small corner food stores. The values here are snacks and non-food items only, since food intended for home consumption is not taxed.
5. **General Merchandise** – In this sales group are stores carrying product lines generally carried in large department stores. It includes clothing, furniture, shoes, radio- t.v., household durable goods, home furnishings, etc.
6. **Other Retail** – This group includes a wide selection of taxable sales not covered elsewhere. Examples are dry goods stores, drug stores, jewelry stores, sporting goods stores, antique dealers, morticians, book stores, photo supply stores, gift shops, etc.
7. **Auto** – This sales group includes all transportation related retail outlets. Included are auto dealers, auto parts, aircraft dealers, motorboat dealers, automobile rental, etc.
8. **Restaurant/Lodging** – All stores selling prepared food for immediate consumption. The Lodging group includes only rentals tax.