



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 vehicle dealers with respect to sales and leases of various vehicles.

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 Title 36 of the Maine Revised Statutes (“M.R.S.”). Title 36, MRS rules, instructional bulletins, forms, certificates, and affidavits referenced in this bulletin may be viewed on the MRS website, maine.gov/revenue.

The following guidance relates to sales and leases of motor vehicles, snowmobiles, all-terrain vehicles (“ATVs”), tractors, semitrailers, trailers, truck campers, aircraft, and watercraft. As used in this bulletin, the term “vehicle” generally includes all of these kinds of property, unless otherwise noted.

1. TAXABLE SALES

A. SALE PRICE ON WHICH TAX IS BASED. The statutory definition of “sale price” includes “any consideration for services that are part of a retail sale.” See 36 M.R.S. § 1752(14)(A). All charges imposed by a dealer for services that are part of the sale are considered part of the sale price of the vehicle and are subject to sales tax. Examples include:

- “Processing fees” or “documentation fees.”
- Manufacturers’ and importers’ excise taxes.
- Rustproofing, protection packages, installed accessories, and other additional work performed on the vehicle.
- Manufacturer’s rebates. No deduction is allowed from the sale price for manufacturer’s rebates. The fact that the rebate is assigned by the purchaser to the dealer does not change whether the rebate is subject to sales tax.

B. EXCLUSIONS FROM SALE PRICE. Certain items are excluded from the sale price of the vehicle and are therefore not subject to sales tax. See 36 M.R.S. § 1752(14)(B). “Sale price” does not include:

- Discounts allowed by the dealer and taken on sales, including dealer rebates.
- Amount charged for services provided after the customer takes delivery and after passage of title.
- Federal Luxury Tax and other retailers’ excise taxes except those listed in subsection A above.
- Any charge, deposit, fee, or premium imposed by a law of this State, such as:
 - The Recycling Assistance Fee;
 - Lead-acid battery deposits imposed pursuant to 38 M.R.S. § 1604(2-B);
 - Fees imposed pursuant to 10 M.R.S. § 1169(11) for the “Lemon Law” arbitration program and consumer mediation service;
 - Title or encumbrance fees; or
 - State Inspection Fees.
- Separately stated finance charges.
- Extended warranties (see Section 5(B), below, for more information).
- Amount charged for credit life insurance and gap insurance.
- Any amount charged for the disposal of used tires.
- For lease or rental payments, on or after January 1, 2025, separately stated charges for sales of optional insurance coverage for the protection of the lessee or their personal property, such as liability insurance, personal accident insurance, or amount charged for personal effects protection.

C. RETURNED MERCHANDISE. When a vehicle or part is returned by a customer for a full refund, the sales tax paid by the customer is fully refundable to the customer. See 36 M.R.S. § 1752(14)(B)(3). If a vehicle or part is returned and the customer receives only a partial refund of the sale price, no sales tax is refundable to the customer, unless the partial refund is made pursuant to the terms and conditions of a warranty. See 36 M.R.S. § 1752(14)(B)(2) and Section 5 below for more information on warranties.

For example, if a customer returns a defective tire after using the tire for a period of time, and the terms of the warranty state that, after specified periods of use, the warranty will cover only a certain percentage of the original sale price, the sales tax is then refundable based upon the amount of the sale price actually refunded to the customer. The tax previously reported by the dealer can be recovered by reducing Line 1 (“Gross Receipts”) on a subsequent Sales and Use Tax Return. Under any other circumstances, partial sale price refunds do not result in a refund of any portion of the sales tax.

2. TAX-FREE OR EXEMPT SALES

Vehicles that are sold tax-free or exempt for any of the reasons noted below must be listed by the dealer on the Dealer's and Lessor's Supplemental Report ("STMV-8"). See Section 7(B) below for more information on the STMV-8.

The burden of proving that a sale is exempt is on the person making the sale. This burden of proof will be met if the dealer obtains in good faith from the purchaser a valid exemption certificate or resale certificate issued by MRS, or a signed affidavit, when applicable. The "good faith" requirement is not met if the dealer knows, or could reasonably infer, that: (1) the purchaser is not the rightful holder of the exemption or resale certificate; (2) the exemption or resale certificate has been revoked or is otherwise invalid as of the time of sale; or (3) the vehicle does not qualify for the exemption as identified on the presented affidavit.

Note: On or after January 1, 2025, leases or rentals of tangible personal property are subject to sales tax and therefore may be eligible for an exemption or exclusion listed below.

The reason for exemption must be noted on the STMV-8 in which the dealer reports the sale or lease as exempt, including the exemption number where applicable. Affidavits, when applicable, must be obtained to support the exempt sale. The dealer must retain sufficient information to verify the exemption in its business records.

A. SALES TO THE GOVERNMENT AND TO GOVERNMENT AGENCIES. Sales made directly to the federal government, the State of Maine, and any political subdivision of the State of Maine are exempt from sales tax. See 36 M.R.S. § 1760(2). Sales to other states and their agencies and subdivisions are taxable, unless another exemption applies.

For more information on sales to governmental organizations generally, see MRS Rule 302 ("Sales to Government Agencies and Exempt Organizations") and Instructional Bulletin No. 36 ("Exempt Organizations and Government Agencies").

B. SALES TO EXEMPT ORGANIZATIONS. The Sales and Use Tax Law provides specific exemptions for sales to various organizations such as hospitals, schools, regularly organized churches or houses of religious worship, and certain other types of organizations. Organizations that qualify for exemption must obtain exemption certificates from MRS in accordance with MRS Rule 302, and sales to these organizations may be made tax-free to these organizations only when the purchaser furnishes a copy of its valid exemption certificate to the dealer. The exemption does not apply to purchases by the clergy, staff, or employees of exempt organizations in their personal capacities (i.e., purchases not made on behalf of the exempt organization).

Copies of purchase orders, invoices, or sales slips, and a copy of the purchaser's exemption certificate, must be kept by the dealer in order to substantiate sales to exempt organizations. The exemption number of the organization must be indicated on the STMV-8. See MRS Rule 302 ("Sales to Government Agencies and Exempt Organizations") and Instructional Bulletin No. 36 ("Exempt Organizations and Government Agencies") for important additional

information regarding specific documentation requirements that apply depending on the method of payment.

C. CERTAIN SALES AND LEASES. Certain sales and leases of automobiles listed below are not subject to sales tax. As used in this subsection, the term “automobile” includes a pickup truck or van with a gross vehicle weight rating of 10,000 pounds or less and an ATV.

(1) Sales to automobile dealers of dual-controlled automobiles used in driver training programs. See 36 M.R.S. § 1760(21).

(2) Sales of loaner vehicles to a new vehicle dealer licensed as such pursuant to 29-A M.R.S. § 953. See 36 M.R.S. § 1752(11)(B)(8). The term “loaner vehicle” means an automobile to be provided to the dealer’s service customers for short-term use free of charge pursuant to the dealer’s franchise as defined in 10 M.R.S. § 1171(6). This exclusion from a taxable retail sale does not apply when the dealer arranges for a customer to lease an automobile from a third party, even if arranged pursuant to a warranty.

The use of a loaner vehicle provided by a new vehicle dealer, as defined in 29-A M.R.S. § 851(9), to a service customer pursuant to a manufacturer’s or dealer’s warranty, is also exempt from sales tax pursuant to 36 M.R.S. § 1760(21-A).

(3) Short-term automobile rentals to service customers of new vehicle dealers. See 36 M.R.S. § 1760(92). The rental of an automobile for a period of less than one year to the service customer of a new vehicle dealer, as defined in 29-A M.R.S. § 851(9), is exempt if the rental is pursuant to a manufacturer’s or new vehicle dealer’s warranty and the rental fee is paid by the new vehicle dealer or warrantor.

Dealers must provide a properly completed Affidavit Regarding Lease of Automobile for Service Customer (ST-A-101) to the rental company. This affidavit can be used as an individual certificate for each rental transaction or may be used as a blanket certificate to cover all rentals by the dealer from the rental company. In either case, the dealer is responsible for any tax on the rental in the event that the rental ultimately does not meet the requirements of 36 M.R.S. § 1760(92).

(4) Sales of automobiles to amputee and blind veterans. See 36 M.R.S. § 1760(22). A sale of an automobile to a person in active military service is treated the same way as a sale to a civilian. However, the sale of an automobile to an amputee or blind veteran is exempt when the veteran has provided the dealer with a letter from the Veterans Administration certifying that he or she qualifies for free registration pursuant to 29-A M.R.S. § 523(1). A qualifying veteran may own only one exempted automobile.

(5) Sales of certain adaptive equipment. See 36 M.R.S. § 1760(95). Sales of adaptive equipment to be installed in or on a motor vehicle to make that vehicle operable or accessible by a person with a disability are exempt from sales tax. The purchase must be made by or at the request of someone issued a disability plate or placard by the Secretary of State pursuant to 29-A M.R.S. § 521.

When a retailer sells a motor vehicle and also provides the service of installing or subcontracting for the installation of adaptive equipment prior to delivering the vehicle to the customer, the value of the adaptive equipment must be separately stated from the value of the motor vehicle on the invoice to the customer. The separately stated value of the adaptive equipment should not be included in the sale price of the vehicle as reported on the STMV-8. A completed Affidavit for Purchase of Adaptive Equipment (ST-A-124) signed by the purchaser must be retained by the dealer to document the exempt sale.

Where the value of the adaptive equipment is not separately stated, but invoiced as one bundled price, the entire amount charged to the customer is taxable and should be reported as the sale price of the vehicle on the STMV-8.

(6) Sales or leases of the following items to nonresidents for immediate removal from Maine: motor vehicles (including snowmobiles and ATVs), semitrailers, aircraft, camper trailers, and truck campers. See 36 M.R.S. § 1760(23-C). The sale or lease in Maine of the above vehicles to a person that is not a resident of Maine, where the vehicle is intended to be driven or transported outside the State immediately upon delivery, is exempt. If the purchaser or lessee is an individual, he or she must be domiciled in (that is, be a legal resident of) a state other than Maine or another country. If the purchaser or lessee is a corporation or other business entity, it must maintain a commercial domicile in (that is, be headquartered in) a state other than Maine or another country to qualify for the exemption.

This exemption does not apply to motor vehicles, camper trailers, or truck campers rented or leased for a period of less than one year.

At the time of the sale or lease, the dealer and the purchaser or lessee must complete an Affidavit of Exemption for Immediate Removal (ST-A-106) for motor vehicles, semitrailers, aircraft, camper trailers, and truck campers. A copy of the affidavit must be retained by the dealer along with the STMV-8 on which the sale is claimed to be exempt.

(7) Sales to nonresidents of watercraft that are removed from Maine within 30 days. See 36 M.R.S. § 1760(25). Sales to nonresidents of watercraft that are removed from Maine within 30 days of delivery, including sales of materials to be incorporated in the watercraft for the repair, alteration, refitting, reconstruction, overhaul, or restoration of that watercraft, are exempt. This exemption does not apply to the lease or rental of watercraft by a nonresident.

If a watercraft purchased by a nonresident remains in Maine for more than 30 days for a purpose other than temporary storage during the first 12 months of ownership, the exemption applies only to 60% of the sale price of the watercraft. “Temporary storage” includes winter storage days and days when the watercraft is being repaired.

At the time of the sale, the dealer and the purchaser must complete an Affidavit of Exemption for Watercraft (ST-A-113). A copy of the affidavit must be retained by the dealer along with the STMV-8 on which the sale is claimed to be exempt.

When a watercraft and trailer are sold together as a “package” to a nonresident for immediate removal from the State, the portion of the sale price attributable to the trailer must be separately stated and sales tax collected on that amount. If the watercraft qualifies for the 60% exemption mentioned above, the exemption applies only to the watercraft and not to the trailer.

(8) Sale or lease of certain motor vehicles to qualifying resident businesses. See 36 M.R.S. § 1760(23-D). The sale or lease of a motor vehicle (except an automobile rented for a period of less than one year, or an ATV or snowmobile) to a qualifying resident business if the vehicle is intended to be driven or transported outside the State immediately upon delivery, and is intended to be used exclusively in the qualifying resident business’s out-of-state activities, is exempt.

For purposes of this exemption, “qualifying resident business” includes any individual, association, society, club, general partnership, limited partnership, limited liability company, trust, estate, corporation or any other legal entity that: (1) is organized under the laws of Maine or has its principal place of business in Maine; and (2) conducts business activities from a fixed location or locations outside of Maine.

If the vehicle is not used exclusively in the qualifying resident business’s out-of-state business activities or is registered for use in Maine within 12 months of the date of purchase or commencement of the lease, the person seeking registration is liable for use tax on the basis of the original sale price.

At the time of the sale or lease, the dealer and the purchaser or lessee must complete an Affidavit of Exemption for Immediate Removal (ST-A-106) for motor vehicles, semitrailers, aircraft, camper trailers, and truck campers. A copy of the affidavit must be retained by the dealer along with the STMV-8 on which the sale is claimed to be exempt.

(9) Vehicles used in interstate or foreign commerce. See 36 M.R.S. § 1760(41-A). This exemption applies to certain sales and leases of railroad rolling stock, aircraft, watercraft, and vehicles, including trailers and semitrailers.

The exemption applies only to a vehicle that meets the following criteria:

- It must be placed in use by the purchaser or lessee as an instrumentality of interstate or foreign commerce within 30 days after purchase or, in the case of leased property, 30 days after the commencement of that lease (MRS may extend this period to 90 days for good cause);
- It must be used not less than 80% of the days in use in interstate or foreign commerce for two years following the date it is first placed in use by the purchaser or lessee; and
- It must be used **by the purchaser or lessee** using its own Interstate Operating Authority number issued by the Federal Motor Carrier Safety Administration, hauling exempt commodities or hauling its own goods in a non-transportation business.

For purposes of this provision, “use by the purchaser or lessee” includes:

- Carrying or providing the motive power for the carrying of a bona fide payload;
- Being dispatched to a specific location at which the property will be loaded with a bona fide payload or will be used as motive power for the carrying of a bona fide payload; or
- The use of a trailer, semitrailer, or tow dolly (as defined in 29-A M.R.S. § 101) pursuant to a written interchange agreement between the purchaser and another authorized motor carrier.

Lessors are not eligible for this exemption when purchasing vehicles to be leased to another person who will in turn use the vehicle in interstate or foreign commerce. Likewise, this exemption does not apply to those that are operating under another person's Interstate Operating Authority unless under a written interchange agreement for a trailer, semitrailer, or tow dolly as explained above. Lessors may purchase property to be leased or rented out tax-free using a resale certificate. See paragraph 13 below.

Dealers and purchasers or lessees must complete an Interstate Commerce Exemption Affidavit (ST-A-111 for sales, ST-A-134 for leases) at the time of the sale. A copy of the affidavit must be retained by the dealer along with the STMV-8 on which the sale is claimed to be exempt. See MRS Rule 318 ("Instrumentalities of Interstate or Foreign Commerce") for additional information.

(10) Sales or leases of aircraft and sales of repair and replacement parts used exclusively in aircraft. See 36 M.R.S. § 1760(88-A). This exemption sunsets on June 30, 2033.

(11) Sales of camper trailers and motor homes for rental. See 36 M.R.S. § 1752(11)(B)(16). Sales of motor homes or camper trailers to a person engaged in the business of renting or leasing motor homes or camper trailers are excluded from sales tax. This exclusion applies only if the motor homes or camper trailers are rented or leased as tangible personal property. If, instead, the motor homes or camper trailers are used to provide the rental of living quarters, the purchase of the motor homes or camper trailers do not qualify for the exclusion and are subject to sales tax.

The dealer must obtain a copy of the lessor's resale certificate when making sales of motor homes or camper trailers for rental or lease.

(12) Sales of automobile or truck repair parts used in the performance of repair services. See 36 M.R.S. §§ 1752(11)(B)(9) and (17). Sales of automobile or truck repair parts used in the performance of repair services on an automobile or truck pursuant to an extended service contract that entitles the purchaser to specific benefits in the service of the vehicle for a specific duration are not subject to tax.

(13) Sales to lessors of property to be leased or rented out. See 36 M.R.S. § 1752(11)(B)(18). The sale or lease or rental to a lessor that has been issued a resale

certificate pursuant to 36 M.R.S. §§ 1754-B(2-B) or (2-C) of tangible personal property for lease or rental is not subject to tax.

(14) Sales to tribes, tribal members, or tribal entities. See 36 M.R.S. § 1760(112)–(114). Sales to tribes are exempt regardless of whether the sale is sourced to tribal land. For purposes of 36 M.R.S. § 1760-C, sales to tribes for any purpose are exempt. The sale of tangible personal property or taxable services to a tribal member or tribal entity is exempt if the sale is sourced to tribal land and the property or service is not used primarily outside of tribal land.

Dealers and purchasers or lessees must complete an Affidavit of Exemption (ST-A-129 or ST-A-130) at the time of the sale. A copy of the affidavit must be retained by the dealer along with the STMV-8 on which the sale is claimed to be exempt. See MRS Rule 325 (“Sales to Tribes, Tribal Members, and Tribal Entities”) for additional information.

D. OUT-OF-STATE DELIVERY BY DEALER. The sale of a vehicle where the retailer delivers the vehicle to the customer at a point outside of Maine is exempt from sales tax. See 36 M.R.S. § 1760(82). The dealer must complete an Affidavit of Exemption (ST-A-107) to document the out-of-state delivery. The affidavit must be signed by the person making the delivery, not by the customer, and must be completed at the time of delivery. The dealer must maintain proof of the out-of-state delivery, such as toll receipts, EZ Pass records, export documents, fuel purchases, and/or timecards or payroll records of the person making the delivery.

Note: If the vehicle subsequently returns to Maine, the purchaser may become liable for use tax based on the original sale price.

A transaction involving an out-of-state delivery should be distinguished from one involving a nonresident purchaser who removes a vehicle from the State immediately upon delivery as explained in subsection C(6) above. The dealer must use the proper affidavit to support the applicable exemption.

3. TRADE-INS

When one or more of the items listed in 36 M.R.S. § 1765 are traded in toward the purchase of another item of the same kind (i.e., motor vehicle traded for a motor vehicle, watercraft for a watercraft, etc.), the tax is imposed only on the difference between the sale price of the purchased item and the trade-in value allowed for the item or items taken in trade. The trade-in allowance does not apply to transactions between dealers involving exchanges of property from inventory.

If any item of one kind is traded in toward the purchase of an item of another kind (i.e., a motor vehicle is traded in toward the sale price of a watercraft, or a camper trailer is traded in toward the sale price of a motor home), no credit for trade-in is allowed, and the tax applies to the entire sale price.

On or after January 1, 2025, when property is traded-in to reduce the cost of a lease or rental of qualifying property, it may reduce the sale price if otherwise consistent with 36 M.R.S. § 1765. However, this trade-in allowance does not apply to long-term automobile leases. See 36 M.R.S. § 1752(14)(A)(5). See Section 4 below for more information on leases and rentals.

If any other property is traded towards one of the items listed in 36 M.R.S. § 1765, tax applies to the entire sale price, including any allowance for trade-in. For example, if a refrigerator is traded in towards the purchase of a watercraft, no trade-in credit is allowed, and the tax is based on the entire sale price of the watercraft, without any deduction for the value of the refrigerator.

A. MOTOR VEHICLES. In transactions involving motor vehicles, the allowance for trade-in applies only when both vehicles are self-propelled and are designed for the conveyance of passengers or property on the public highway. See 36 M.R.S. § 1752(7). For trade-in purposes, ATVs and snowmobiles are included within the definition of “motor vehicles” and may be traded against any other type of motor vehicle.

The term “motor vehicle” includes equipment that is permanently attached to, and sold as one unit with, a motor vehicle. Common examples are cranes, shovels, and cement mixers. “Permanently attached” means that the components are physically joined together in a secure fashion and that they are not meant to be used independently.

Note: Trailers and truck campers do **not** qualify as motor vehicles. Trailers do not qualify because they are not self-propelled. Slide-in truck campers do not qualify because they can be used independently and are not an accessory (or part) of a truck. If a truck with a slide-in camper is traded in on the purchase of a truck, any trade-in allowance given for the slide-in truck camper is not creditable against the sale price of the truck.

B. SPECIAL MOBILE EQUIPMENT. Special mobile equipment includes any self-propelled vehicle that is **neither** designed **nor** used primarily for the transportation of persons or property. See 36 M.R.S. § 1752(14-B). Common examples of special mobile equipment include bulldozers, front-end loaders, forklifts, lawn tractors, farm tractors, backhoes, cranes, and equipment used to harvest lumber, such as skidders, crawler tractors, feller bunchers, and log loaders. Special mobile equipment must be self-propelled and intended to be driven by someone, and thus does not include “walk-behind” units. Special mobile equipment, like a crane, that is permanently attached to a motor vehicle and sold as one unit is considered a part of the motor vehicle. See subsection A above.

C. TRAILERS. “Trailer” is defined as “a vehicle without motive power and mounted on wheels that is designed to carry persons or property and to be drawn by a motor vehicle and not operated on tracks.” See 36 M.R.S. § 1752(19-A). “Trailer” includes a park model home, a camper trailer as defined in 36 M.R.S. § 1481(1-A), utility trailers, recreational vehicle trailers, livestock trailers, horse trailers, and boat trailers. When a trailer of any type is traded in toward the purchase of another trailer of any type, a trade-in credit is allowed.

D. WATERCRAFT. A trade-in allowance is allowed when a watercraft is traded in toward the purchase of another watercraft. An attachment or accessory to the watercraft (an outboard

motor, for example) is considered a part of the watercraft when sold or traded. See 36 M.R.S. § 1752(24). A trailer does not qualify for trade-in allowance when traded in, either separately or together with a watercraft, toward the purchase of a watercraft. However, a trailer traded in toward the purchase of another trailer does qualify for the trade-in credit, as noted in subsection C above.

4. LEASES AND RENTALS

On or after January 1, 2025, the lease or rental of tangible personal property is subject to sales tax. See 36 M.R.S. § 1752(5-D) and (13). The sale price for a lease or rental depends on the type of vehicle and on the duration of the lease. For more detailed information, see also MRS Rule 326, “Leases and Rentals of Tangible Personal Property.”

A. LEASES AND RENTALS OF AUTOMOBILES

(1) General definition. The term “automobile,” as noted in Section 2(C) above, includes pickup trucks and vans with a gross vehicle weight rating of 10,000 pounds or less and ATVs.

(2) Short-term leases or rentals of automobiles. “Short-term” means a lease or rental period of less than one year. Under 36 M.R.S. § 1811, short-term rentals of automobiles are taxed at a separate, higher rate than the general sales tax rate. A dealer that makes short-term rentals of automobiles may purchase the automobiles tax-free using a resale certificate and must collect sales tax on each lease or rental payment. See Section 2(C)(13) above. The short-term rental rate does not apply to vehicles with more than four wheels, motorcycles, motor homes, or pickup trucks and vans weighing more than 10,000 pounds. The short-term rental rate does not apply to the rental of a cargo van, regardless of weight.

All rental payments made pursuant to rental agreements executed in Maine are subject to tax even when the automobile will not be used exclusively in Maine. The tax is based on the value of the rental, which means the total rental charged to the lessee for time, mileage, and any other fees or services associated with the rental, without any deduction for separately itemized charges.

(a) Included fees. Separately stated fees associated with the rental of the automobile that are part of the sale price include, but are not limited to, the following:

- Maintenance and service contracts;
- Drop-off or pick-up fees;
- Airport surcharges;
- Intercity fees;
- One-way charges;
- Collision damage or loss damage waiver (“CDW” or “LDW”) charges;

- Young driver charges;
- Additional driver charges;
- Additional keys;
- Mileage fees;
- Cost recovery fees, such as license recovery fees, concession recovery fees, title or registration fees, inspection fees, agent fees, local excise tax, and other governmental fees;
- Rental of additional equipment such as infant seats, ski racks, GPS systems, or toll transponders (e.g. EZ Pass);
- Cleaning fees.

(b) Excluded fees. Separately stated fees that are not associated with the rental of the automobile and not part of the sale price include, but are not limited to:

- Reimbursement of toll charges;
- Charges for goods and services sold after the rental has terminated (such as fuel sales); and
- Sales of optional insurance coverage for the protection of the lessee or of the lessee's personal property (such as additional liability insurance, personal accident insurance, or personal effects protection).

Dealers should present a resale certificate to their vendors when purchasing an automobile for rental purposes.

(3) Loaner vehicles. “Loaner vehicle” means an automobile that will be provided to a new vehicle dealer’s service customers for short-term use free of charge pursuant to the dealer’s franchise as defined in 10 M.R.S. § 1171(6). See 36 M.R.S. § 1752(5-C) and Section 2(C)(2) above.

When a loaner vehicle is provided for the short-term use of a *non*-warranty customer, sales or use tax must be remitted at the statutory rate specified for the short-term rental of automobiles in 36 M.R.S. § 1811. If the dealer does not charge the customer for the use of the vehicle, a rental charge of \$30 per day must be imputed, and use tax is due, calculated by multiplying the statutory tax rate by the imputed daily rental charge. If the dealer charges the customer for the use of the vehicle, sales tax at the statutory tax rate is due on the total rental charge. In the event that a loaner vehicle needs to be repaired while the vehicle is part of the dealer’s loaner fleet, the purchase or use of repair parts by the dealer are subject to sales and use tax if the repairs are not covered by a manufacturer’s warranty.

(4) Long-term leases or rentals of automobiles. “Long-term” means a lease or rental period of one year or longer. As noted above, the term “automobile” includes pickup trucks and vans with a gross vehicle weight rating of 10,000 pounds or less. It does not include

vehicles with more than four wheels, motorcycles, campers, motor homes, or pickup trucks and vans with a gross vehicle weight rating of more than 10,000 pounds.

Unlike most other leases or rentals, when an automobile is leased long-term, sales tax is due up-front on the total value of all lease payments and other consideration in the month in which the lease is commenced. Under 36 M.R.S. § 1811, the long-term lease of an automobile is taxed at the general sales tax rate.

Collection and remittance of the tax is the responsibility of the person that negotiates the lease transaction with the lessee, which is typically the automobile dealer. The full amount of the sales tax is due in the month in which the lease is commenced. See Instructional Bulletin No. 39 (“Sale Price Upon Which Tax is Based”).

The taxable sale price of a long-term automobile lease consists of: (a) the value of the total monthly lease payment multiplied by the number of payments in the lease or rental; (b) the amount of equity involved in any trade-in; and (c) the value of any cash down payment. 36 M.R.S. § 1752(14)(A)(5).

(a) Total monthly lease payments. The amount of total monthly lease payments is determined by multiplying the dollar amount of each lease payment by the number of payments in the lease term. Certain excise taxes and sales tax are excluded from the sale price when separately identifiable, but federal manufacturers’ and importers’ excise taxes are included. Supplemental charges, such as registration fees, life/disability insurance, gap insurance, warranties, and management services are excluded from the sale price only if separately stated from the lease payment. A fee charged when the lessee opts to return an automobile to the lessor rather than exercising the option to purchase it – i.e., a “disposition fee” – is not subject to sales tax.

(b) Equity involved in trade-in. “The amount of equity involved in any trade-in” is the value of any trade-in that reduces the cost of the lease. The trade-in credit under 36 M.R.S. § 1765 does not apply to long-term leases of automobiles.

(c) Cash down payment. “The value of any cash down payment” means any initial cash payment that reduces the cost of the lease, including rebates applied to the lease. “The value of any cash down payment” does not include pre-payment of lease payments or required upfront costs disbursed by the lessor such as sales tax, excise tax, or registration fees.

Nonresidents of Maine that enter into a long-term lease of an automobile with a Maine dealer may lease the automobile without paying tax if they sign and provide to the dealer an Affidavit of Exemption for Immediate Removal (ST-A-106) stating that they are going to immediately remove the automobile from Maine. The dealer need not collect sales tax on the lease transaction if the dealer has a properly completed affidavit, provided the dealer took the affidavit in good faith. If the dealer knew or had reason to know that the purchaser did not intend to immediately remove the automobile from Maine, or was not a nonresident at the time of the purchase, the dealer may be liable for the tax. See Section 2(C)(6) above.

B. LEASES AND RENTALS OF CAMPER TRAILERS AND MOTOR HOMES. The lease or rental of a camper trailer or motor home as tangible personal property is subject to the general sales tax rate established by 36 M.R.S. § 1811. “Camper trailer” means a camper trailer as defined in 36 M.R.S. § 1481(1-A). “Motor home” means a motor home as defined in 29-A M.R.S. § 101(40). “Motor home” does not include a mobile home.

A dealer or lessor that rents out motor homes or camper trailers (as tangible personal property, not as living quarters) may purchase such vehicles tax-free and must collect sales tax from the lessee on each lease or rental payment. See Section 2(C)(11) above for more information. A lessor of such vehicle rented out as living quarters, e.g., at a campground, must pay sales or use tax when the lessor purchased the vehicle and must collect sales tax on each rental payment at the higher rate established by 36 M.R.S. § 1811. See Instructional Bulletin No. 32 (“Rentals of Living Quarters”) for more information.

If a camper trailer or motor home is sold after having been rented for a period of time, the sale is subject to sales tax.

C. LEASES AND RENTALS OF TANGIBLE PERSONAL PROPERTY GENERALLY. The following information is applicable to leases or rentals of other vehicles, including watercraft and special mobile equipment.

(1) Straight (true) lease. In a true lease, the lessor enters into a lease agreement with a lessee for a stated period of time and the vehicle is returned to the lessor at the end of the lease term. A true lease could include a daily rental, as well as a lease with a term of multiple months or other periods. Sales tax must be collected from the lessee on each periodic lease or rental payment.

(2) Lease with an option to purchase. A lease with an option to purchase is generally treated as a true lease, where sales tax must be collected on each lease payment during the term of the lease. However, at the end of the lease term, the lessee has the option to purchase the vehicle for a stated amount, such as fair market value. If the option is exercised, a taxable sale occurs and sales tax should also be collected at that time to the lessee based on the option price.

(3) Lease in lieu of purchase; security agreements. In a lease in lieu of purchase and certain secured transactions, the lessee will acquire title to the property at the end of the lease term. Leases with nominal purchase options, such as \$1, are considered leases in lieu of purchase. Likewise, certain transfers of property are subject to security agreements that require title be transferred to the lessee upon completion of required payments. These types of leases are deemed “sales” at the commencement of the lease. The lessee should pay sales tax up-front based on the sale price equal to the total value of all lease payments and other consideration.

D. TRADE-INS. When property is traded in to reduce the cost of a lease or rental of the same type of property, it may reduce the sale price if otherwise consistent with Section 3 above.

This does not apply to long-term automobile leases. See 36 M.R.S. § 1752(14)(A)(5) and paragraph A(4)(B), above.

Example: On January 1, 2025, Customer leases an excavator from Rent Co. for six months until June 30, 2025. Customer agrees to pay Rent Co. \$1,200 for the entire six-month lease term, paid monthly in \$200 installments. But Customer also trades in an excavator worth \$600, reducing each monthly payment from \$200 to \$100. The sale price of each monthly payment is \$100.

Example: Same facts as before, but Customer trades in a watercraft worth \$600, reducing each monthly payment from \$200 to \$100. The sale price of each monthly payment is \$200 because the item traded in is not of the same type as the item leased (that is, watercraft for special mobile equipment).

5. REPAIRS AND WARRANTIES

When repair parts or accessories are installed in a vehicle owned or leased by the customer and the charge for installation or repair labor is separately stated from the charge for the parts or accessories, only the amount charged for the materials is subject to tax. If the amounts charged for labor and materials are not separately stated, the entire amount charged to the customer is subject to tax.

A. MANUFACTURER WARRANTIES. The cost of a manufacturer's warranty is considered part of the sale price of the vehicle when originally purchased. Parts associated with repairs made pursuant to such a warranty and for which the customer is not charged are not taxable because the parts are considered to have been included in the price of the original manufacturer's warranty.

B. EXTENDED WARRANTIES. The sale of an extended warranty or service contract on an automobile or truck that entitles the purchaser to specific benefits in the service of the automobile for a specific duration is a taxable service. See 36 M.R.S. § 1752(17-B). "Automobile" means a self-propelled four-wheel vehicle designed primarily to carry passengers and not designed to run on tracks, including pickup trucks and vans with a gross vehicle weight rating of 10,000 pounds or less and ATVs. See 36 M.R.S. § 1752(1-B). "Automobile" does not include vehicles with more than four wheels, motorcycles, campers, motor homes, or pickup trucks and vans with a gross vehicle weight rating of more than 10,000 pounds.

The sale of an extended warranty for any type of vehicle other than those described above is generally not subject to tax. For information on extended warranties in general, see Instructional Bulletin No. 53 ("Repairs & Warranties").

Sales of parts associated with repairs made pursuant to such a warranty are usually not taxable to the dealer or customer because the parts are considered to have been included in the original price of the extended warranty. If a warranty provides for a "deductible" to be paid by the

customer at the time of repair or maintenance, the amount paid by the customer is first applied to non-taxable labor. If the deductible exceeds the amount charged for labor, the remainder will be applied to parts. The customer must pay sales tax on the portion of the deductible applied to parts.

C. GOODWILL REPAIRS. Repairs made at no charge to the customer within the 30-day period immediately following the sale of a vehicle are considered to have been done pursuant to an implied warranty if the dealer that originally sold the vehicle makes the repairs. No tax is due on the sale of the parts because the implied warranty is treated as part of the original sale price of the vehicle.

D. CORE CHARGES. Customers who purchase property that can be reconditioned and resold by the dealer are sometimes encouraged to bring their used property to the dealer by the imposition of a “core charge” on the original purchase, which may then be refunded or credited to the customer when the used property is brought back to the dealer. The core charge is considered part of the sale price of the new property being purchased and is subject to sales tax. For instance, an alternator may be sold for \$80 plus a stated core charge of \$10. Because there is no exclusion or exemption for core charges, the total sale price subject to tax is \$90.

In addition, core charges do not qualify for the trade-in allowance and no credit for sales tax is allowable when a credit against the sale price is provided. Thus, using the example above, if a used alternator is traded in at the same time as the purchase of the new alternator, the sale price subject to tax remains at \$90, even though a \$10 credit is allowed by the dealer. Similarly, if the used alternator is returned to the dealer at a later date and the customer is refunded the \$10 core charge, no refund of sales tax is allowed.

E. TOOLS AND SUPPLIES. Sales of tools and equipment used in the repair of a vehicle are subject to tax when purchased by the dealer. Supplies used in repairs may or may not be taxable when purchased by the dealer. For sales and use tax purposes, a distinction is drawn between inventories of items that are used or consumed by the dealer (“consumables”) and items that are transferred to the possession of customers (“shop supplies”).

(1) Consumables. Items that fall in this category are used or consumed by the dealer in the performance of its services and are taxable to the dealer. If sales tax is not paid at the time of purchase, the dealer must accrue and pay use tax on these items. Dealers cannot avoid their use tax obligation by including these items as part of an all-inclusive category such as “shop supplies” and billing them out as a line item to the customer. The following is a non-exclusive list of items that generally fall within this category:

Aerosol products	Battery cleaner	Brake cleaner
Brake lathe bits	Brushes	Buffing compound/pads
Car wash soap	Choke cleaner	Cleaners
Deodorizer	Disc brake quieter	Drill bits
Engine degreaser/cleaner	Floor dry	Gases/oxygen, acetylene
Glass cleaner	Gloves	Grinder wheels
Hacksaw blades	Hand cleaner	Key tags
Light bulbs (for the facility)	Masks	Paper mats/floor/seat covers

Paper towels	Protective eyewear	Putty spreaders
Rags	Razor blades	Sandpaper
Soap	Tape (masking)	Wash mitts
Washer/solvent	Wax	

(2) Shop supplies. For sales and use tax purposes, items that are ultimately transferred to the possession of the customer can be billed in one of two ways:

(a) The items can be itemized and billed to the customer as a taxable sale; or

(b) The items can be listed together as one “inventory” and billed out to the customer as a percentage of labor or other charge and taxed as a single line item, commonly called “shop supplies.”

Either way they are billed, sales tax must be charged and collected from the customer on the sale of shop supplies. The following is a non-exclusive list of items that generally fall into this category of shop supplies:

A/C & heater treatment	A/C oil	Adhesives/glues
Batteries (small)	Body filler	Brake fluid/power steering
Brake line fittings	Coolant	Dyes – oil or A/C
Electrical/duct tape	Electrical terminals	Electrical wire
Gasketmaker/adhesive	Grease/gear lube	Hardener
Helicoils	Hose clamps	Keylock parts
Light bulbs (for the vehicle)	Nuts and bolts	Paint/thinner
Pipe sealant	Plastic wire ties	Rubber hoses
Rubberized undercoating	Screws	Silicon
Small nuts/bolts/fasteners	Solder	Spray trim adhesive
Strip caulking	Thread lock	Touch-up paint
Vacuum fittings	Valve stem caps	Welding rods
Wheel weights	Wire looms	

6. USE TAX LIABILITY OF DEALERS

Use tax is imposed on the use or consumption in this State of tangible personal property when sales tax was not paid at the time of purchase. See 36 M.R.S. § 1861.

Dealers may have purchased items outside this State for use or consumption in Maine without paying tax at the time of purchase. Similarly, a dealer will sometimes withdraw from inventory, for its own use and not for sale to a customer, parts that were purchased tax-free using a resale certificate. In such cases, the purchase price is the taxable base upon which use tax is computed, and must be reported on the monthly Sales and Use Tax Return under “Other Taxable Purchases.”

A. DISPLAY AND DEMONSTRATION VEHICLES. There is no use tax on vehicles that are used by dealers only for demonstration or display purposes. Dealers sometimes use

“demonstrators” for purposes other than demonstration, and such use, unless of a *de minimis* nature, triggers a use tax liability under the “withdrawn from inventory” provision of 36 M.R.S. § 1861. The operation of a vehicle on a dealer’s plates will be considered presumptive evidence of use for demonstration or test-drive purposes only and will not trigger a use tax liability of the dealer, provided the vehicle is not used for such purposes for more than 6,000 miles.

Note: A dealer’s operation of a tow truck or car carrier is **not** considered to be used for demonstration or display purposes.

Display and demonstration vehicles that are sold by dealers at retail are subject to tax.

B. LOANER VEHICLES. The sale of a loaner vehicle to a new vehicle dealer is excluded from sales tax, and the use of the loaner vehicle when provided by a new vehicle dealer to a service customer pursuant to a manufacturer’s or dealer’s warranty is exempt from sales tax. However, the dealer or purchaser may become liable for use tax on a loaner vehicle if it is used for another purpose, e.g., the dealer allowing an employee to use the loaner vehicle for business purposes, such as attending seminars or other training. In this scenario, a \$30 per-day rental charge must be imputed, and use tax is due, calculated by multiplying the statutory tax rate by the imputed rental charge of \$30 per day. See Section 4(A)(3) above for more information.

C. PURCHASE AND REPAIR OF SERVICE VEHICLES. Any vehicle used by a dealer for the operation of the business, except a demonstrator vehicle, is subject to tax. This includes, but is not limited to: wreckers, plow trucks, loaner vehicles (other than those that are excluded under 36 M.R.S. § 1752(11)(B)(8); see section 2(C)(2) above), courtesy vehicles, parts and service vehicles, and any other type of maintenance vehicles.

Purchases of replacement parts for use by a dealer in reconditioning the dealer’s own service vehicles, including loaner vehicles, are subject to tax. If parts purchased for resale are withdrawn from inventory for this use, the dealer must report and pay use tax on the cost of the parts upon withdrawal.

D. CONSUMABLE SUPPLIES USED TO RECONDITION A VEHICLE. Consumable supplies, protective apparel, tools, and equipment used in the reconditioning of a vehicle are subject to sales and use tax when purchased by the dealer. Such items include, but are not limited to, cleaning products, waxes, polishes, gloves, safety goggles, paper towels, protective mats, squeegees, rags, brushes, and tape.

E. USE OF PROPERTY PURCHASED FOR RESALE. Purchases by a dealer of parts used to repair a used vehicle in order to put it into a saleable condition are purchases for resale and are not taxable. The value of the parts is considered part of the sale price of the vehicle when it is eventually sold by the dealer.

A dealer that purchases property tax-free for resale, but subsequently withdraws the property from inventory for use inconsistent with holding the property solely for demonstration and

sale, is liable for use tax. Use tax liability accrues at the time the property is withdrawn from inventory for such use by the dealer, and is based on the dealer's purchase price of the property.

The gift or personal use of a vehicle of any type, purchased tax-free for resale, is subject to use tax.

A dealer's purchase of property tax-free using a resale certificate must be made in good faith. The good faith of a dealer may be questioned when facts reflect that the dealer did not intend to purchase the vehicle solely for resale. For example, a car dealer purchases a car claiming the purchase is for resale, but enters into other transactions, such as personal financing, personal insurance, and purchase of an extended warranty, that are not commonly associated with the holding of property in resale inventory. Dealers should remain aware of this good faith requirement, both when making purchases and when accepting resale certificates from other retailers.

F. VEHICLES TAKEN IN TRADE. When a dealer withdraws from inventory a vehicle that was acquired by trade-in, there is no use tax liability except in two situations:

(1) The dealer acquired the vehicle in a transaction where the trade-in credit allowed by the dealer for the vehicle in question exceeded the amount charged by the dealer for the vehicle that was sold (i.e. a "trade down").

Example: A customer purchases a used sedan for \$10,000 and trades in a used full-size pickup truck valued at \$20,000. Because the trade-in credit exceeds the amount charged for the vehicle sold, the dealer would owe use tax on \$10,000 if the pickup truck was subsequently withdrawn from resale inventory.

(2) The dealer acquired the vehicle in a transaction with another dealer involving the exchange of property from inventory.

Example: Dealer A and Dealer B exchange vehicles from resale inventory that were originally purchased tax-free for resale. Dealer A then withdraws the newly acquired vehicle from inventory for personal use. Dealer A owes use tax based on the vehicle's total value when it was acquired from Dealer B with no deduction or trade-in credit for the value of the vehicle Dealer A gave in trade.

7. REPORTING AND PAYMENT OF TAX BY VEHICLE DEALERS

Maine vehicle dealers must collect and report sales tax on all vehicles sold in this State, unless the purchaser qualifies for an exemption. A vehicle dealer may not allow the purchaser to pay the tax directly to the vehicle registration agency at the time of registration.

Dealers who represent a third-party lessor by completing the leasing contract and related documents are acting as an agent of the lessor and must collect and report the tax due on the lease. When such leases involve an automobile leased for 12 months or more, the dealer must report the

total taxable leasing charges on the STMV-8. For more information on the leasing of automobiles for a year or more, see Section 4(A)(4) above and Instructional Bulletin No. 20 (“Lease and Rental Transactions”).

A. SALES TAX RETURN. Every retailer must file on or before the 15th day of each month the Sales and Use Tax Return (ST-7) covering all sales for the previous calendar month and showing tax liability for that period. Certain retailers may qualify to file returns on a less frequent basis. See MRS Rule 304 (“Sales and Use Tax Returns and Payments”) for details. Sales and use tax returns are required to be filed electronically unless the retailer has received a waiver from MRS. See MRS Rule 104 (“Filing of Maine Tax Returns”). Sales tax returns are automatically sent to all registered retailers that have received a waiver. Payment of tax is due at the same time the return is filed.

Copies of the Interstate Commerce Exemption Affidavit (ST-A-111) must be retained in the dealer’s business files with the STMV-8.

B. DEALER’S AND LESSOR’S SUPPLEMENTAL REPORT (STMV-8). Dealers must complete and file the STMV-8 at the same time as they file each sales and use tax return. All sales, including exempt or tax-free sales, must be listed on the STMV-8. Each lease of an automobile for one year or more must be listed on the STMV-8. Each trailer sold with another vehicle as part of a “package deal” must be listed separately on the STMV-8.

The STMV-8 must be maintained in the dealer’s business files.

(1) Electronic form. MRS has created electronic fillable forms that are relatively easy to use and can be found on the MRS website, maine.gov/revenue. Retailers can choose from either an Excel or PDF version. Once the form has been completed, it should be saved and maintained in the dealer’s records.

If a dealer’s software program provides the ability to create another type of electronic file, such as ASCII, that electronic file may be used, provided it contains the same fields of information as the MRS Excel file.

(2) Paper form. For dealers who cannot edit and retain electronic documents, the fillable Adobe PDF STMV-8 form can be printed and completed by hand. If a dealer does not have access to the MRS website, the dealer should contact MRS to request a form.

Forms that must be retained with the STMV-8 include, but are not limited to, the following:

- Form ST-A-106 (“Affidavit of Exemption for Immediate Removal”) for motor vehicles (including snowmobiles and ATVs), semitrailers, aircraft, camper trailers, and truck campers sold for immediate removal from Maine;
- Form ST-A-113 (“Affidavit of Exemption”) for watercraft and repairs to watercraft owned by a resident of another state;

- Forms ST-A-111 and ST-A-134 (“Interstate Commerce Exemption Affidavit”) for vehicles intended to be used by the purchaser or lessee in interstate or foreign commerce; and
- Forms ST-A-129 and ST-A-130 (“Affidavit of Exemption”) for a vehicle sold to a tribal member or tribal entity where the sale is sourced to, and not used primarily outside of, tribal land.

Other documentation must be retained in the files of the dealer to support the following transactions. See above for the documentation requirements for the specific exemptions. Exemption numbers, where applicable, must be indicated on the STMV-8:

- Sales for resale;
- Sales to exempt organizations (see Section 2(B) above);
- Sales to amputee or blind veterans (see Section 2(C)(4) above);
- Out-of-state deliveries (see Section 2(D) above); and
- Trade-in deductions (see Section 3 above).

C. DEALER’S AND LESSOR’S PROOF OF SALES TAX COLLECTED.

(1) Sales of vehicles. All purchasers of vehicles must provide, as a prerequisite to registration, proof that Maine sales tax has been paid. The registration agent is required to ask to see the customer’s bill of sale or retail buyer’s order at the time of registration. It is important that dealers inform customers that the bill of sale or retail buyer’s order is required to be presented at the time of registration.

The bill of sale must have the following key pieces of information: the customer’s name and address, the dealer’s name and address, the date of the sale, the vehicle’s information, trade-in vehicle information (if any), the sale price, and the sales tax amount. If the transaction is exempt or excluded from sales tax, the sales tax line should indicate “EXEMPT” or “TAX-FREE.”

Out-of-state dealers that are registered to collect Maine sales tax must clearly indicate on their bill of sale or retail buyer’s order their Maine sales tax registration number.

(2) Consignment versus brokerage sales. A dealer that sells a vehicle belonging to another person by negotiating the terms and conditions of the sale with the purchaser is making a consignment sale. Consignment sales are retail sales on which the dealer must collect and report sales tax and issue a bill of sale. However, when the dealer does not negotiate the terms and conditions of the sale, and acts only as an intermediary between a buyer and seller, a bona fide brokerage sale occurs. In this case the dealer is not required to collect and report the tax and should not issue a bill of sale, unless it collected the tax.

(3) Leases of automobiles. When a dealer acts as an agent of the lessor, the dealer must collect all sales tax due at the commencement of the lease. Dealers that are affiliated with

a lessor and that negotiate the terms or conditions of the lease on behalf of the lessor are treated as agents of the lessor (for example, when a dealer acts on behalf of the manufacturer's credit company by originating the leasing contract with the lessee). Dealer leasing agents must provide the lessee with a lease document that clearly states that the lessee has paid the sales tax or is not liable for the tax. This document allows the lessee to register the automobile without any further obligation. Lessors who are not represented by a Maine dealer but are nonetheless registered with Maine to collect sales tax must state their Maine sales tax registration number in the lease document to make clear that the sales tax amount listed in that document is Maine sales tax.

(4) Leases or rentals; loaner vehicles. Dealers engaged in the short-term rental of automobiles must complete an STMV6U ("Use Tax Certificate") at the time of registration, check box "E. Short Term Auto Rental" on the reverse of the form and provide their Maine sales tax registration number. Dealers that purchase other vehicles to be leased (for resale), or loaner vehicles tax-free under 36 M.R.S. § 1752(11)(B), must check either box "F. Lessors of Tangible Personal Property" or box "H. Other" on the reverse of the form and provide an explanation. See Sections 2(C)(2), (13) above.

8. ADDITIONAL INFORMATION

The information in this bulletin addresses some of the more common questions regarding the Sales and Use Tax Law faced by vehicle dealers. It is not intended to be all-inclusive. Requests for information on specific situations should be in writing, should contain full information as to the transaction in question and should be directed to:

**MAINE REVENUE SERVICES
SALES, FUEL AND SPECIAL TAX DIVISION
P.O. BOX 1060
AUGUSTA, ME 04332-1060
maine.gov/revenue
sales.tax@maine.gov**

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