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November 21, 2025

NOTICE TO SERVICE PROVIDER TAX ACCOUNTS SERVICE PROVIDER TAX REPEALED EFFECTIVE JANUARY 1, 2026

You are receiving this notice as you are currently registered with Maine Revenue Services (MRS) with an active service provider tax (SPT) account. **Please read this entire notice**, as it contains valuable information regarding the upcoming law change to the SPT in Maine.

SPT Repealed

Effective January 1, 2026, the SPT is repealed. Services subject to the SPT will become subject to the Maine Sales and Use Tax at the rate of 5.5% on that date, and include:

- (1) cable and satellite television or radio services;
- (2) fabrication services;
- (3) telecommunications services;
- (4) installation, maintenance or repair of telecommunications equipment;
- (5) ancillary services, which are services related to telecommunications services;
- (6) the rental of video media and video equipment; and
- (7) the rental of furniture, audio media and audio equipment pursuant to a rental-purchase agreement.

The two rental services, (6) and (7) above, will be subject to sales tax as leases or rentals of tangible personal property.

Changes Effective January 1, 2026

Sales of the above-named services occurring on and after January 1, 2026, will be reported on your Sales and Use Tax Return, using the line identified as "Sales subject to 5.50 percent tax":

Sales and Use Tax Return	
Demographic Information Information Sales Breakdown Sales	
Sales	
Sales of prepared food and liquor subject to 8.00 percent tax	0.00
Sales of prepared food and liquor tax due	0.00
Sales subject to 5.50 percent tax	0.00
Sales tax due	0.00

If Your Business is Currently Registered for a Sales and Use Tax Account

If your business is currently registered for a Sales and Use Tax account under the same entity ID (e.g., FEIN) as your current SPT account, you have the option to use that existing Sales and Use Tax account to report the services formerly subject to SPT on the Sales and Use Tax Returns.

You may also elect to (a) register a new Sales and Use Tax account under that same entity ID, or (b) add a separate branch location to your existing Sales and Use Tax account.

If You Are **Not** Currently Registered for a Sales and Use Tax Account

If you *are not* currently registered for a Sales and Use Tax Account, or your SPT account is currently operating under a different entity ID, **you will need to register for a Sales and Use Tax account prior to January 1, 2026.**

Maine Tax Portal Instructional Guides

You can register a new sales tax account or add a branch location to an existing sales tax account via the Maine Tax Portal (MTP), at revenue.maine.gov. All MTP Instructional Guides are available at maine.gov/revenue/instructionalguides, including:

[Creating a Username](#)

[Registering a New Business](#) (If new to the MTP, you must create a username first)

[Managing a Branch Location](#)

For More Information

MRS Sales, Fuel & Special Tax Division's General Informational Bulletin (GIB) No. 115 was published October 17, 2025, and is available at this link: [GIB 115](#).