



MAINE REVENUE SERVICES SALES, FUEL & SPECIAL TAX DIVISION

AFFIDAVIT OF EXEMPTION

For 28-day continuous rental at a hotel, rooming house, tourist camp, or trailer camp

36 M.R.S. § 1760(20) of the Maine Sales and Use Tax Law provides a sales tax exemption for:

Rental charged to the following:

- A. An individual who resides continuously for 28 days or more at any one hotel, rooming house, tourist camp or trailer camp, if the individual does not maintain a primary residence at some other location or is residing away from the individual's primary residence in connection with employment or education; and
- B. A person that rents living quarters for 28 or more consecutive days, when the living quarters are used by the person's employees in connection with their employment.

Any tax paid by an individual or person specified in paragraph A or B during the initial 28-day period must be refunded by the retailer. If the tax has been reported and paid to the State by the retailer, it may be taken as a credit by the retailer on the return filed by the retailer covering the month in which the refund was made.

NOTE: Any break in the rental period will result in a new stay. A new affidavit must be completed for each stay for which a tenant or employer claims a sales tax exemption.

PART A – STATEMENT BY TENANT OR EMPLOYER

I, _____, hereby certify that the continuous rental of living quarters, provided by _____ is exempt from sales tax for the following reason:

Rental of living quarters constitutes my primary residence ("Primary residence" means the residence maintained at the location in which you are domiciled. "Domicile" is the place where you have your true, fixed and permanent home, which is typically the location where you have the most legal or other ties (driver's license, voting registration, vehicle registration, ownership of real property, enrollment of children in school systems, etc.)

Tenant: Please complete the following questionnaire:

My previous address was _____

Date that I left previous address _____

Current mailing address _____

Driver's License Number _____ Vehicle Plate Number _____

Current Telephone Number _____

Social Security Number _____ Date of Birth _____

Rental is in connection with education ("In connection with education" means in connection with education from an accredited secondary school or college at which you are enrolled in a diploma or degree program.)

Tenant: A statement from the school that you are enrolled in such a program must be given to the provider.

Rental is in connection with employment

Tenant/Employer: A statement from the employer that the travel is required by employment and the purpose of the employment must be given to the provider.

I declare under the penalties of perjury that the statements made herein are true to the best of my knowledge and belief.

Signature of Tenant or Employer Representative

Date

PART B – STATEMENT BY RETAILER

First day of current rental period (mm/dd/yy): _____/_____/_____

Tenant/employer states to me at the time of sale that the rental of living quarters at this facility constitutes one of the following:

- Tenant’s primary residence
- Rental is in connection with tenant’s education
- Rental is in connection with tenant’s employment

Employer or Tenant’s Full Name – (please print)

The tenant or employer has provided documentation, as outlined above, verifying the reason for the exemption from sales tax. I declare under the penalties of perjury that all statements made by me herein are true, to the best of my knowledge and belief.

Signature _____ Title _____
(Hotel Employee)

This affidavit is to be retained in the records of the seller to document the qualification of exemption of any rental claimed exempt under 36 M.R.S. § 1760(20). It must be accompanied by all relevant documentation provided by the purchaser to demonstrate exemption, valid at the time of the rental of living quarters.

If tax has been paid by the tenant during the initial 28-day period, the tax must be refunded by the retailer. If the retailer has reported and paid the tax to the State, the retailer should take a corresponding credit on the Sales and Use Tax Return for the period in which the refund to the tenant was made.

Additional Information

Please refer to Instructional Bulletin No. 32 (“Rental of Living Quarters”) for further details regarding qualifications and requirements. Instructional Bulletins may be viewed at www.maine.gov/revenue/salesuse/salestax/bulletinssales.htm. Requests for information on specific situations should be in writing, should contain full information as to the situation in question and should be directed to:

MAINE REVENUE SERVICES
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AUGUSTA, MAINE 04332-1060
TEL. NO. (207) 624-9693

Or visit our website at www.maine.gov/revenue