

## CHAPTER 219

### ASSESSMENT AND COLLECTION OF TAX

#### **§1951. Collection of tax; report to Tax Assessor**

**(REPEALED)**

##### SECTION HISTORY

PL 1965, c. 196, §2 (AMD). PL 1977, c. 679, §6A (AMD). PL 1991, c. 9, §E23 (RP).

#### **§1951-A. Collection of tax; report to State Tax Assessor**

**1. Monthly report and payment.** Every retailer shall file with the State Tax Assessor, on or before the 15th day of each month, a return made under the penalties of perjury on a form prescribed by the assessor. The return must report the total sale price of all sales made during the preceding calendar month and such other information as the assessor requires. The assessor may permit the filing of returns other than monthly. The assessor, by rule, may waive reporting nontaxable sales. The assessor may for good cause extend for not more than 30 days the time for filing returns required under this Part. Every person subject to the use tax shall file similar returns, at similar dates, and pay the tax or furnish a receipt for the tax from a registered retailer.

[PL 2011, c. 285, §7 (AMD).]

**2. Estimated payment.**

[PL 1999, c. 471, §1 (RP).]

**3. Reporting tax on casual rentals on individual income tax returns.** An individual whose only sales tax collection responsibility under this Title is the collection of sales tax on casual rentals of living quarters pursuant to section 1764 and whose sales tax liability in connection with those rentals during the period of the individual's income tax return is expected to be less than \$2,000 may report and pay that sales tax on the individual's Maine income tax return for that year in lieu of filing returns under subsection 1. If the individual's actual sales tax liability in connection with those rentals is \$2,000 or more for that year, the individual must file returns as required under subsection 1 during the succeeding year.

[PL 2011, c. 285, §7 (AMD).]

##### SECTION HISTORY

PL 1991, c. 9, §E24 (NEW). PL 1991, c. 780, §Q2 (AMD). PL 1991, c. 780, §Q4 (AFF). PL 1993, c. 395, §16 (AMD). PL 1999, c. 471, §1 (AMD). PL 2007, c. 438, §50 (AMD). PL 2007, c. 539, Pt. KKK, §1 (AMD). PL 2011, c. 285, §7 (AMD).

#### **§1951-B. Collection of tax by remote sellers**

**(REPEALED)**

##### SECTION HISTORY

PL 2017, c. 245, §1 (NEW). PL 2017, c. 245, §2 (AFF). PL 2019, c. 401, Pt. B, §21 (RP). PL 2019, c. 441, §7 (RP).

#### **§1951-C. Collection of tax by marketplace facilitators and marketplace sellers**

This section governs the collection, reporting and remittance of sales and use tax by marketplace facilitators and marketplace sellers. [PL 2019, c. 441, §8 (NEW).]

**1. Responsibilities of marketplace facilitator.** A marketplace facilitator is considered a retailer for each sale of tangible personal property or taxable services for delivery in this State that the

marketplace facilitator facilitates on or through its marketplace, including for the collection of the recycling assistance fee pursuant to chapter 719.

[PL 2023, c. 441, Pt. A, §1 (AMD); PL 2023, c. 441, Pt. A, §3 (AFF).]

**2. Written statement between marketplace facilitators and marketplace sellers.** A marketplace facilitator shall provide to a marketplace seller that sells tangible personal property or taxable services through the marketplace operated by the marketplace facilitator a written statement in which the marketplace facilitator explicitly provides that the marketplace facilitator will collect and remit the taxes imposed pursuant to this Part on all taxable sales the marketplace facilitator facilitates for the marketplace seller.

[PL 2019, c. 441, §8 (NEW).]

**3. Responsibilities of marketplace seller.** For sales facilitated by a marketplace facilitator, when the marketplace seller has received a written statement from the marketplace facilitator that satisfies the requirements of subsection 2:

A. The marketplace seller shall exclude sales under this section for the purposes of determining the registration requirements of the marketplace seller under section 1754-B, subsection 1-B, paragraph B; [PL 2019, c. 441, §8 (NEW).]

B. A marketplace seller required to register under section 1754-B, subsection 1-B, paragraph A may not include the receipts from sales under this section in its total of taxable sales for purposes of its return filed pursuant to section 1951-A; and [PL 2019, c. 441, §8 (NEW).]

C. A marketplace seller that holds a registration certificate with the State, when the marketplace seller is not required to register under section 1754-B, subsection 1-B, paragraph A, may not report sales under this section for purposes of its return filed pursuant to section 1951-A. [PL 2019, c. 441, §8 (NEW).]

[PL 2019, c. 441, §8 (NEW).]

**4. Room remarketers and transient rental platforms.** Subsections 1 to 3 do not apply to the rental of living quarters by a room remarketer or through a transient rental platform.

[PL 2019, c. 441, §8 (NEW).]

## SECTION HISTORY

PL 2019, c. 441, §8 (NEW). PL 2023, c. 441, Pt. A, §1 (AMD). PL 2023, c. 441, Pt. A, §3 (AFF).

### §1952. Payment of tax

The taxes imposed by chapters 211 to 225 on sales of tangible personal property and taxable services are due and payable at the time of the sale. Upon such terms and conditions as the State Tax Assessor may prescribe, the assessor may permit a postponement of payment to a date not later than the date on which the sales so taxed are required to be reported. [PL 2003, c. 390, §12 (AMD).]

## SECTION HISTORY

PL 1977, c. 198, §7 (AMD). PL 1977, c. 679, §7 (AMD). PL 1981, c. 364, §27 (AMD). PL 2003, c. 390, §12 (AMD).

### §1952-A. Payment of tax on vehicles and recreational vehicles

The tax imposed by this Part on the sale or use of any vehicle, snowmobile, all-terrain vehicle or watercraft must, except where the dealer has collected the tax in full, be paid by the purchaser or other person seeking registration of the vehicle, snowmobile, all-terrain vehicle or watercraft at the time and place of registration. In the case of vehicles, the tax must be collected by the Secretary of State and transmitted to the Treasurer of State as provided by Title 29-A, section 409. In the case of watercraft, snowmobiles and all-terrain vehicles, the tax must be collected by the Commissioner of Inland Fisheries

and Wildlife and transmitted to the Treasurer of State as provided by Title 12, sections 13002 to 13005. [PL 2005, c. 218, §26 (AMD).]

#### SECTION HISTORY

PL 1975, c. 702, §6 (NEW). PL 1989, c. 588, §C5 (AMD). RR 1991, c. 1, §51 (COR). PL 1991, c. 586, §6 (AMD). PL 1995, c. 65, §A143 (AMD). PL 1995, c. 65, §§A153,C15 (AFF). PL 1995, c. 467, §18 (AMD). PL 1995, c. 625, §A50 (AMD). PL 2003, c. 414, §B64 (AMD). PL 2003, c. 414, §D7 (AFF). PL 2003, c. 614, §9 (AFF). PL 2005, c. 218, §26 (AMD).

#### **§1952-B. Manufactured housing**

The tax imposed by this Part on the sale or use of manufactured housing, except when the dealer has collected the tax in full, must be paid by the purchaser to the State Tax Assessor. The assessor shall provide a tax receipt to the purchaser. Upon request by the municipal officials or the Maine Land Use Planning Commission, the receipt must be made available by the purchaser to certify that the tax has been paid, pursuant to Title 30-A, section 4358, subsection 4 or Title 30-A, section 7060, subsection 1, paragraph C. [PL 2005, c. 618, §4 (AMD); PL 2011, c. 682, §38 (REV).]

A valid bill of sale from a dealer showing that the tax has been collected in full serves to certify that the tax has been paid, pursuant to Title 30-A, section 4358, subsection 4, or Title 30-A, section 7060, subsection 1, paragraph C, in lieu of a tax receipt provided by the assessor. [PL 2005, c. 618, §4 (AMD).]

#### SECTION HISTORY

PL 1987, c. 647, §4 (NEW). PL 1991, c. 846, §26 (AMD). PL 2005, c. 618, §4 (AMD). PL 2011, c. 682, §38 (REV).

#### **§1953. Tax a debt; recovery; preference**

The taxes, interest and penalties imposed by chapters 7 and 211 to 225, from the time they are due, are a personal debt of the retailer or user to the State, recoverable in any court of competent jurisdiction in a civil action in the name of the State. [PL 2005, c. 218, §27 (AMD).]

#### SECTION HISTORY

PL 1979, c. 541, §B46 (AMD). PL 2005, c. 218, §27 (AMD).

#### **§1954. Arbitrary assessment**

**(REPEALED)**

#### SECTION HISTORY

PL 1965, c. 196, §3 (AMD). PL 1979, c. 378, §12 (RP).

#### **§1955. Deficiency assessment**

**(REPEALED)**

#### SECTION HISTORY

PL 1965, c. 196, §4 (AMD). PL 1975, c. 702, §7 (RPR). PL 1979, c. 378, §13 (RP).

#### **§1955-A. Failure to pay tax on vehicles**

If, after notice of assessment and demand for payment, any amount required to be paid for any vehicle is not paid as demanded within the 10-day period prescribed in section 171, the State Tax Assessor, in addition to enforcing collection by any method authorized by Part 1 or this Part, may immediately notify the Secretary of State who shall proceed in accordance with Title 29-A, section 154, subsection 5 to mail the required 10-day notice and suspend any registration certificate and plates issued

for the vehicle for which the tax remains unpaid at the expiration of the 10-day period. [PL 1995, c. 65, Pt. A, §144 (AMD); PL 1995, c. 65, Pt. A, §153 (AFF); PL 1995, c. 65, Pt. C, §15 (AFF).]

#### SECTION HISTORY

PL 1975, c. 702, §8 (NEW). PL 1979, c. 541, §A223 (AMD). PL 1987, c. 497, §42 (AMD). PL 1989, c. 502, §A131 (AMD). PL 1989, c. 508, §13 (AMD). PL 1989, c. 878, §A107 (RPR). PL 1995, c. 65, §A144 (AMD). PL 1995, c. 65, §§A153,C15 (AFF).

#### **§1955-B. Payment of tax on vehicles resulting in protest**

If a payment of the tax due for a vehicle results in a protest or is returned by the bank upon which it was drawn because of "Insufficient Funds," "Account Closed," "No Account" or a similar reason, the State Tax Assessor shall promptly mail a notice to the person liable for the payment of the tax warning that person that if payment is not made as demanded within 10 days after the mailing of the notice, the registration issued for the vehicle may be suspended in accordance with Title 29-A, section 154, subsection 5. If that person fails to pay the amount due within 10 days after the mailing of the notice, the assessor, in addition to enforcing collection by any method authorized by Part 1 or this Part, may notify the Secretary of State who, in accordance with Title 29-A, section 154, subsection 5, shall proceed to mail the required 10-day notice and shall suspend the registration issued for the vehicle if the tax remains unpaid at the expiration of the 10-day period. [PL 2011, c. 240, §21 (AMD).]

#### SECTION HISTORY

PL 1975, c. 702, §8 (NEW). PL 1989, c. 508, §14 (AMD). PL 1995, c. 65, §A145 (AMD). PL 1995, c. 65, §§A153,C15 (AFF). PL 2011, c. 240, §21 (AMD).

#### **§1955-C. Assessment for vehicles**

Certificates forwarded to the State Tax Assessor under Title 29-A, section 409, subsection 4 or Title 12, section 13003, must be treated as returns filed under this Title for purposes of section 141. [PL 2003, c. 414, Pt. B, §65 (AMD); PL 2003, c. 614, §9 (AFF).]

#### SECTION HISTORY

PL 1979, c. 378, §14 (NEW). RR 1991, c. 1, §52 (COR). PL 1991, c. 376, §56 (AMD). PL 1995, c. 65, §A146 (AMD). PL 1995, c. 65, §§A153,C15 (AFF). PL 1995, c. 467, §19 (AMD). PL 2003, c. 414, §B65 (AMD). PL 2003, c. 414, §D7 (AFF). PL 2003, c. 614, §9 (AFF).

#### **§1956. Jeopardy assessments**

**(REPEALED)**

#### SECTION HISTORY

PL 1977, c. 316, §3 (RPR). PL 1979, c. 378, §15 (RP).

#### **§1957. Petition for reconsideration of assessment**

**(REPEALED)**

#### SECTION HISTORY

PL 1977, c. 694, §704 (RP).

#### **§1958. Appeals**

**(REPEALED)**

#### SECTION HISTORY

PL 1977, c. 694, §704 (RP).

#### **§1959. Warrant; request for**

**(REPEALED)**

## SECTION HISTORY

PL 1975, c. 702, §9 (AMD). PL 1977, c. 165, §§2-4 (AMD). PL 1977, c. 694, §705 (AMD). PL 1981, c. 470, §A157 (AMD). PL 1985, c. 691, §19 (RP).

**§1960. -- issuance****(REPEALED)**

## SECTION HISTORY

PL 1985, c. 691, §20 (RP).

**§1961. Lien of tax****(REPEALED)**

## SECTION HISTORY

PL 1975, c. 765, §21 (RPR). PL 1979, c. 378, §16 (AMD). PL 1985, c. 691, §21 (RP).

**§1962. Form and effect****(REPEALED)**

## SECTION HISTORY

PL 1973, c. 21, §1 (AMD). PL 1975, c. 765, §22 (AMD). PL 1977, c. 165, §5 (RPR). PL 1977, c. 694, §706 (AMD). PL 1983, c. 480, §A41 (AMD). PL 1985, c. 691, §22 (RP).

**§1963. -- arrest and commitment****(REPEALED)**

## SECTION HISTORY

PL 1971, c. 622, §127 (AMD). PL 1975, c. 765, §23 (RP).

**§1964. Priority of tax****(REPEALED)**

## SECTION HISTORY

PL 2005, c. 218, §28 (RP).

**§1965. Enforcement of lien****(REPEALED)**

## SECTION HISTORY

PL 1975, c. 765, §24 (NEW). PL 1985, c. 691, §23 (RP).

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