

§1752. Definitions

The following words, terms and phrases when used in chapters 211 to 225 have the meaning ascribed to them in this section, except where the context clearly indicates a different meaning:

1. Advertise. "Advertise" means to make a public announcement by any means whatsoever, including a notice or announcement in a radio or televised broadcast, newspaper, magazine, catalog, circular, handbill, sign, placard or billboard.
[PL 2007, c. 627, §36 (AMD).]

1-A. Aircraft. "Aircraft" means any powered contrivance designed for navigation in the air except a rocket or missile.
[PL 1975, c. 317, §1 (NEW).]

1-B. Automobile. "Automobile" means a self-propelled 4-wheel motor vehicle designed primarily to carry passengers and not designed to run on tracks. "Automobile" includes a pickup truck or van with a gross vehicle weight rating of 10,000 pounds or less.
[PL 2011, c. 644, §9 (AMD); PL 2011, c. 644, §33 (AFF).]

1-C. Business. "Business" includes any activity engaged in with the object of gain, benefit or advantage, either direct or indirect.
[PL 2011, c. 240, §16 (AMD).]

1-D. Casual sale. "Casual sale" means an isolated transaction in which tangible personal property or a taxable service is sold other than in the ordinary course of repeated and successive transactions of like character by the person making the sale. "Casual sale" includes transactions at a bazaar, fair, rummage sale, picnic or similar event by a civic, religious or fraternal organization that is not a registered retailer. The sale by a registered retailer of tangible personal property that that retailer has used in the course of the retailer's business is not a casual sale if that property is of like character to that sold by the retailer in the ordinary course of repeated and successive transactions. "Casual sale" does not include any transaction in which a retailer sells tangible personal property or a taxable service on behalf of the owner of that property or the provider of that service.
[PL 2005, c. 218, §12 (AMD).]

1-E. Custom computer software program. "Custom computer software program" means any computer software that is written or prepared exclusively for a particular customer. "Custom computer software program" does not include a "canned" or prewritten program that is held or exists for a general or repeated sale, lease or license, even if the program was initially developed on a custom basis or for in-house use. An existing prewritten program that has been modified to meet a particular customer's needs is a "custom computer software program" to the extent of the modification, and to the extent that the amount charged for the modification is separately stated.
[PL 1997, c. 557, Pt. B, §1 (NEW); PL 1997, c. 557, Pt. B, §14 (AFF); PL 1997, c. 557, Pt. G, §1 (AFF).]

1-F. Clean fuel.
[PL 2007, c. 627, §38 (RP).]

1-G. Clean fuel vehicle.
[PL 2007, c. 627, §39 (RP).]

1-H. Commercial groundfishing boat.
[PL 2011, c. 548, §14 (RP).]

1-I. Adult use cannabis. "Adult use cannabis" has the same meaning as in Title 28-B, section 102-A, subsection 1.
[PL 2023, c. 679, Pt. C, §6 (AMD).]

1-J. Adult use cannabis product. "Adult use cannabis product" has the same meaning as in Title 28-B, section 102-A, subsection 2.

[PL 2023, c. 679, Pt. C, §7 (AMD).]

2. Business.

[PL 1987, c. 497, §16 (RP).]

2-A. Directly. "Directly," when used in relation to production of tangible personal property, refers to those activities or operations which constitute an integral and essential part of production, as contrasted with and distinguished from those activities or operations which are simply incidental, convenient or remote to production.

[PL 1977, c. 477, §5 (NEW).]

2-B. Extended cable television services.

[PL 2003, c. 673, Pt. V, §7 (RP); PL 2003, c. 673, Pt. V, §29 (AFF).]

2-C. Fabrication services.

[PL 2003, c. 673, Pt. V, §8 (RP); PL 2003, c. 673, Pt. V, §29 (AFF).]

2-D. Forest land.

[PL 2015, c. 300, Pt. A, §10 (RP).]

2-E. Forest products.

[PL 2015, c. 300, Pt. A, §11 (RP).]

3. Farm tractor. "Farm tractor" means any self-propelled vehicle designed and used primarily as a farm implement for drawing plows, mowing machines and other implements of husbandry.

3-A. Food products.

[PL 1991, c. 528, Pt. RRR (AFF); PL 1991, c. 528, Pt. WW, §1 (RP); PL 1991, c. 528, Pt. WW, §4 (AFF); PL 1991, c. 591, Pt. WW, §1 (RP); PL 1991, c. 591, Pt. WW, §4 (AFF).]

3-B. Grocery staples. "Grocery staples" means food products ordinarily consumed for human nourishment.

"Grocery staples" does not include:

A. Spirituous, malt or vinous liquors; [PL 2015, c. 267, Pt. OOOO, §2 (NEW); PL 2015, c. 267, Pt. OOOO, §7 (AFF).]

B. Medicines, tonics, vitamins and preparations sold as dietary supplements or adjuncts, except when sold on the prescription of a physician; [PL 2017, c. 170, Pt. C, §1 (AMD).]

C. Water, including mineral bottled and carbonated waters and ice; [PL 2015, c. 267, Pt. OOOO, §2 (NEW); PL 2015, c. 267, Pt. OOOO, §7 (AFF).]

D. Dietary substitutes; [PL 2015, c. 267, Pt. OOOO, §2 (NEW); PL 2015, c. 267, Pt. OOOO, §7 (AFF).]

E. Candy and confections, including but not limited to confectionery spreads. As used in this paragraph, "candy" means a preparation of sugar, honey or other natural or artificial sweeteners in combination with chocolate, fruits, nuts or other ingredients or flavorings in the form of bars, drops or pieces; [PL 2015, c. 267, Pt. OOOO, §2 (NEW); PL 2015, c. 267, Pt. OOOO, §7 (AFF).]

F. Prepared food; [PL 2019, c. 231, Pt. A, §5 (AMD).]

G. The following food and drinks ordinarily sold for consumption without further preparation:

(1) Soft drinks and powdered and liquid drink mixes except powdered milk, infant formula, coffee and tea;

(2) Sandwiches and salads;

- (3) Supplemental meal items such as corn chips, potato chips, crisped vegetable or fruit chips, potato sticks, pork rinds, pretzels, crackers, popped popcorn, cheese sticks, cheese puffs and dips;
- (4) Fruit bars, granola bars, trail mix, breakfast bars, rice cakes, popcorn cakes, bread sticks and dried sugared fruit;
- (5) Nuts and seeds that have been processed or treated by salting, spicing, smoking, roasting or other means;
- (6) Desserts and bakery items, including but not limited to doughnuts, cookies, muffins, dessert breads, pastries, croissants, cakes, pies, ice cream cones, ice cream, ice milk, frozen confections, frozen yogurt, sherbet, ready-to-eat pudding, gelatins and dessert sauces; and
- (7) Meat sticks, meat jerky and meat bars.

As used in this paragraph, "without further preparation" does not include combining an item with a liquid or toasting, microwaving or otherwise heating or thawing a product for palatability rather than for the purpose of cooking the product; and [PL 2019, c. 231, Pt. A, §5 (AMD).]

H. Notwithstanding any other provision of law to the contrary, any food product containing any amount of cannabis or cannabis product. [PL 2019, c. 231, Pt. A, §6 (NEW); PL 2021, c. 669, §5 (REV).]

"Grocery staples" includes bread and bread products, jam, jelly, pickles, honey, condiments, maple syrup, spaghetti sauce or salad dressing when packaged as a separate item for retail sale. [PL 2019, c. 231, Pt. A, §§5, 6 (AMD); PL 2021, c. 669, §5 (REV).]

3-C. Flea market.

[PL 1993, c. 395, §14 (RP).]

3-D. Furniture.

[PL 2003, c. 673, Pt. V, §9 (RP); PL 2003, c. 673, Pt. V, §29 (AFF).]

3-E. Home service provider.

[PL 2003, c. 673, Pt. V, §10 (RP); PL 2003, c. 673, Pt. V, §29 (AFF).]

4. Hotel. "Hotel" means every building or other structure kept, used, maintained, advertised as or held out to the public to be a place where living quarters are supplied for pay to transient or permanent guests and tenants.

5. In this State or in the State. "In this State" or "in the State" means within the exterior limits of the State of Maine and includes all territory within these limits owned by or ceded to the United States of America and includes sales of tangible personal property and taxable services sourced in this State pursuant to section 1819.

[PL 2021, c. 181, Pt. B, §1 (AMD).]

5-A. Products for internal human consumption. "Products for internal human consumption" means edible products sold for human nutrition or refreshment and containers or utensils provided simultaneously for the consumption of these products. It does not include spirituous, malt or vinous liquors, medicines, tonics, vitamins, dietary supplements or cigarettes.

[PL 2009, c. 496, §14 (AMD).]

5-B. Liquor. "Liquor" has the same meaning as in Title 28-A, section 2, subsection 16. [PL 1989, c. 588, Pt. B, §1 (NEW).]

5-C. Loaner vehicle. "Loaner vehicle" means an automobile to be provided to a motor vehicle dealer's service customers for short-term use free of charge pursuant to the dealer's franchise, as defined in Title 10, section 1171, subsection 6.

[PL 2007, c. 627, §40 (NEW).]

5-D. Lease or rental. "Lease or rental," "lease" or "rental" means any transfer of possession or control of tangible personal property for a fixed or indeterminate term for consideration and may include future options to purchase the property or extend the lease or rental. "Lease or rental" includes a sublease and subrental.

"Lease or rental" does not include:

- A. Leases and contracts payable by rental or license fees for the right of possession and use when such leases and contracts are determined by the assessor to be in lieu of purchase; [PL 2023, c. 643, Pt. H, §2 (NEW); PL 2023, c. 673, §2 (NEW).]
- B. A transfer of possession or control of property under a security agreement or deferred payment plan that requires the transfer of title upon completion of the required payments; [PL 2023, c. 643, Pt. H, §2 (NEW); PL 2023, c. 673, §2 (NEW).]
- C. Providing tangible personal property along with a person to operate that property, for a fixed or indeterminate period of time, when that person is necessary for the tangible personal property to perform as designed and the person does more than maintain, inspect or set up the tangible personal property; or [PL 2023, c. 643, Pt. H, §2 (NEW); PL 2023, c. 673, §2 (NEW).]
- D. The lease or rental of property that is subject to the provisions of the service provider tax imposed pursuant to chapter 358. [PL 2023, c. 643, Pt. H, §2 (NEW); PL 2023, c. 673, §2 (NEW).]

The characterization of a transaction as a lease or rental under generally accepted accounting principles, the Code, the Uniform Commercial Code or other provisions of federal, state or local law does not affect a determination that a transaction is a lease or rental under chapters 211 to 225.

[PL 2023, c. 643, Pt. H, §2 (NEW); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §2 (NEW); PL 2023, c. 673, §28 (AFF).]

5-E. Lessor. "Lessor" means a person who leases or rents tangible personal property located in this State to another person.

[PL 2023, c. 643, Pt. H, §3 (NEW); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §3 (NEW); PL 2023, c. 673, §28 (AFF).]

6. Living quarters. "Living quarters" means sleeping rooms, sleeping or housekeeping accommodations, and tent or trailer space.

6-A. Manufacturing facility. "Manufacturing facility" means a site at which are located machinery and equipment used directly and primarily in either:

- A. The production of tangible personal property intended to be sold or leased ultimately for final use or consumption; or [PL 2015, c. 300, Pt. A, §12 (NEW).]
- B. The production of tangible personal property pursuant to a contract with the Federal Government or any agency of the Federal Government. [PL 2015, c. 300, Pt. A, §12 (NEW).]

"Manufacturing facility" includes the machinery and equipment and all machinery, equipment, structures and facilities located at the site and used in support of production or associated with the production. "Manufacturing facility" does not include a site at which a retailer is primarily engaged in making retail sales of tangible personal property that is not produced by the retailer.

[PL 2015, c. 300, Pt. A, §12 (RPR).]

6-B. Mobile telecommunications services.

[PL 2003, c. 673, Pt. V, §11 (RP); PL 2003, c. 673, Pt. V, §29 (AFF).]

6-C. Manufactured housing. "Manufactured housing" has the same meaning as defined in Title 10, section 9002, subsection 7.

[PL 2005, c. 618, §1 (NEW).]

6-D. Cannabis establishment. "Cannabis establishment" has the same meaning as in Title 28-B, section 102-A, subsection 10.

[PL 2023, c. 679, Pt. C, §8 (AMD).]

6-E. Marketplace. "Marketplace" means a physical or electronic location, including, but not limited to, a store, a booth, an Internet website, a catalog or a dedicated sales software application, where tangible personal property or taxable services are offered for sale, regardless of whether the marketplace, marketplace facilitator, marketplace seller or tangible personal property is physically present in this State.

[PL 2019, c. 441, §1 (NEW).]

REVISOR'S NOTE: (Subsection 6-E as enacted by PL 2019, c. 231, Pt. A, §7 is REALLOCATED TO TITLE 36, SECTION 1752, SUBSECTION 6-H)

6-F. Marketplace facilitator. "Marketplace facilitator" means any person that facilitates a retail sale by providing a marketplace that lists, advertises, stores, or processes orders for tangible personal property or taxable services for sale by marketplace sellers and directly, or indirectly through one or more agents, contractors or affiliated persons, does any of the following:

- A. Transmits or otherwise communicates an offer by the marketplace seller or an acceptance between the customer and marketplace seller; [PL 2019, c. 441, §1 (NEW).]
- B. Collects payment from the customer and transmits that payment to the marketplace seller; or [PL 2019, c. 441, §1 (NEW).]
- C. Engages in any of the following activities with respect to the marketplace seller's products or taxable services:
 - (1) Fulfillment or storage services;
 - (2) Customer service; or
 - (3) Accepting or assisting with returns or exchanges. [PL 2019, c. 441, §1 (NEW).]

For the purposes of this subsection, "affiliated person" means a person that, with respect to another person, has a direct or indirect ownership interest of more than 5% in the other person or is related to the other person because a 3rd person, or group of 3rd persons who are affiliated persons, holds a direct or indirect ownership interest of more than 5% in the related person.

A marketplace facilitator does not include a public utility as defined in Title 35-A, section 102.

[PL 2019, c. 441, §1 (NEW).]

REVISOR'S NOTE: (Subsection 6-F as enacted by PL 2019, c. 231, Pt. A, §8 is REALLOCATED TO TITLE 36, SECTION 1752, SUBSECTION 6-I)

6-G. Marketplace seller. "Marketplace seller" means any person that makes retail sales through a marketplace operated by a marketplace facilitator.

[PL 2019, c. 441, §1 (NEW).]

6-H. (REALLOCATED FROM T. 36, §1752, sub-§6-E) Cannabis. "Cannabis" has the same meaning as in Title 28-B, section 102-A, subsection 8.

[PL 2023, c. 679, Pt. C, §9 (AMD).]

6-I. (REALLOCATED FROM T. 36, §1752, sub-§6-F) Cannabis product. "Cannabis product" has the same meaning as in Title 28-B, section 102-A, subsection 15.

[PL 2023, c. 679, Pt. C, §10 (AMD).]

7. Motor vehicle. "Motor vehicle" means any self-propelled vehicle designed for the conveyance of passengers or property on the public highways. "Motor vehicle" includes an all-terrain vehicle and a snowmobile as defined in Title 12, section 13001.

[PL 2003, c. 414, Pt. B, §60 (AMD); PL 2003, c. 614, §9 (AFF).]

7-A. Vehicle. "Vehicle" has the same meaning ascribed to that term by Title 29-A, section 101, subsection 91.

[PL 1995, c. 65, Pt. A, §140 (AMD); PL 1995, c. 65, Pt. A, §153 (AFF); PL 1995, c. 65, Pt. C, §15 (AFF).]

7-B. Machinery and equipment. "Machinery and equipment" means machinery, equipment and parts and attachments for machinery and equipment, but excludes foundations for machinery and equipment and special purpose buildings used to house or support machinery and equipment.

[PL 1985, c. 276, §1 (RPR).]

7-C. Nonprofit. "Nonprofit" refers to an organization which has been determined by the United States Internal Revenue Service to be exempt from taxation under Section 501(c) of the Code.

[PL 2005, c. 218, §13 (AMD).]

7-D. Network elements.

[PL 2003, c. 673, Pt. V, §12 (RP); PL 2003, c. 673, Pt. V, §29 (AFF).]

7-E. Place of primary use.

[PL 2003, c. 673, Pt. V, §13 (RP); PL 2003, c. 673, Pt. V, §29 (AFF).]

7-F. Oxygen delivery equipment. "Oxygen delivery equipment" means oxygen concentrators, regulators, compressors, humidifiers, masks and cannulas.

[PL 2019, c. 401, Pt. B, §2 (NEW).]

8. Passenger automobile.

[PL 1981, c. 706, §19 (RP).]

8-A. Prepared food. "Prepared food" means:

A. Meals served on or off the premises of the retailer; [PL 2001, c. 439, Pt. TTTT, §1 (NEW); PL 2001, c. 439, Pt. TTTT, §3 (AFF).]

B. Food and drinks that are prepared by the retailer and ready for consumption without further preparation; and [PL 2001, c. 439, Pt. TTTT, §1 (NEW); PL 2001, c. 439, Pt. TTTT, §3 (AFF).]

C. All food and drinks sold by a retailer at a particular retail location when the sales of food and drinks at that location that are prepared by the retailer account for more than 75% of the gross receipts reported with respect to that location by the retailer. [PL 2017, c. 170, Pt. C, §2 (AMD).]

"Prepared food" does not include bulk sales of grocery staples.

[PL 2017, c. 170, Pt. C, §2 (AMD).]

8-B. Prepaid calling service. "Prepaid calling service" means the right to access exclusively telecommunications services that must be paid for in advance that enables the origination of calls using an access number or authorization code or both, whether manually or electronically dialed, and that is sold in predetermined units or dollars, the number of which declines with use in a known amount. The sale or recharge of the service is considered a sale within the State if the transfer for consideration takes place at the vendor's place of business in the State. If the sale or recharge of prepaid calling service does not take place at the vendor's place of business, the sale or recharge is deemed to take place at the customer's shipping address, or if there is no item shipped, at the customer's billing address or the location associated with the customer's mobile telephone number. The sale of the service is deemed to occur on the date of the transfer for consideration of the service.

[PL 2003, c. 673, Pt. V, §14 (AMD); PL 2003, c. 673, Pt. V, §29 (AFF).]

8-C. Positive airway pressure equipment and supplies. "Positive airway pressure equipment and supplies" means continuous positive air pressure and bilevel positive air pressure equipment and supplies, and repair and replacement parts for such equipment, used in respiratory ventilation. [PL 2011, c. 655, Pt. PP, §1 (NEW); PL 2011, c. 655, Pt. PP, §4 (AFF).]

8-D. Prescription.
[PL 2017, c. 170, Pt. C, §3 (RP).]

9. Person.
[PL 2003, c. 390, §6 (RP).]

9-A. Primarily. "Primarily," when used in relation to machinery or equipment used in production, means more than 50% of the time during the period that begins on the date on which the machinery or equipment is first placed in service by the purchaser and ends 2 years from that date or at the time that the machinery or equipment is sold, scrapped, destroyed or otherwise permanently removed from service by the taxpayer, whichever occurs first. [PL 2001, c. 583, §11 (AMD); PL 2001, c. 583, §23 (AFF).]

9-B. Production. "Production" means an operation or integrated series of operations engaged in as a business or segment of a business that transforms or converts personal property by physical, chemical or other means into a different form, composition or character from that in which it originally existed. "Production" includes film production.

"Production" includes manufacturing, processing, assembling and fabricating operations that meet the definitional requisites, including biological processes that are part of an integrated process of manufacturing organisms or microorganic materials through the application of biotechnology.

"Production" does not include biological processes except as otherwise provided by this subsection, wood harvesting operations, the severance of sand, gravel, oil, gas or other natural resources produced or severed from the soil or water, or activities such as cooking or preparing drinks, meals, food or food products by a retailer for retail sale. [PL 2005, c. 332, §13 (AMD).]

9-C. Rental of automobile on short-term basis.
[PL 1987, c. 497, §20 (RP).]

9-D. Reseller.
[PL 2003, c. 673, Pt. V, §15 (RP); PL 2003, c. 673, Pt. V, §29 (AFF).]

9-E. Product transferred electronically. "Product transferred electronically" means a digital product transferred to the purchaser electronically the sale of which in nondigital physical form would be subject to tax under this Part as a sale of tangible personal property. [PL 2013, c. 368, Pt. N, §1 (NEW).]

9-F. Prosthetic or orthotic device. "Prosthetic or orthotic device" means a replacement, corrective or supportive device, including repair and replacement parts for such device, worn on, in or next to the body to:

A. Artificially replace a missing portion of the body; [PL 2015, c. 495, §2 (NEW); PL 2015, c. 495, §4 (AFF).]

B. Prevent or correct physical deformity or malfunction; or [PL 2015, c. 495, §2 (NEW); PL 2015, c. 495, §4 (AFF).]

C. Support a weak or deformed portion of the body. [PL 2015, c. 495, §2 (NEW); PL 2015, c. 495, §4 (AFF).]

[PL 2015, c. 495, §2 (NEW); PL 2015, c. 495, §4 (AFF).]

9-G. Qualifying patient. "Qualifying patient" has the same meaning as in Title 22, section 2421-A, subsection 39.

[PL 2023, c. 679, Pt. C, §11 (AMD).]

10. Retailer. "Retailer" means a person who makes retail sales or who is required to register by section 1754-B or who is registered under section 1756. "Retailer" includes a lessor.

[PL 2023, c. 643, Pt. H, §4 (AMD); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §4 (AMD); PL 2023, c. 673, §28 (AFF).]

11. Retail sale. "Retail sale" means any sale of tangible personal property or a taxable service in the ordinary course of business.

A. "Retail sale" includes:

- (1) Conditional sales, installment lease sales and any other transfer of tangible personal property when the title is retained as security for the payment of the purchase price and is intended to be transferred later;
- (2) Sale of products for internal human consumption to a person for resale through vending machines when sold to a person more than 50% of whose gross receipts from the retail sale of tangible personal property are derived from sales through vending machines. The tax must be paid by the retailer to the State;
- (3) A sale in the ordinary course of business by a retailer to a purchaser who is not engaged in selling that kind of tangible personal property or taxable service in the ordinary course of repeated and successive transactions of like character; and
- (4) The sale or liquidation of a business or the sale of substantially all of the assets of a business, to the extent that the seller purchased the assets of the business for resale, lease or rental in the ordinary course of business, except when:
 - (a) The sale is to an affiliated entity and the transferee, or ultimate transferee in a series of transactions among affiliated entities, purchases the assets for resale, lease or rental in the ordinary course of business; or
 - (b) The sale is to a person that purchases the assets for resale, lease or rental in the ordinary course of business or that purchases the assets for transfer to an affiliate, directly or through a series of transactions among affiliated entities, for resale, lease or rental by the affiliate in the ordinary course of business.

For purposes of this subparagraph, "affiliate" or "affiliated" includes both direct and indirect affiliates. [PL 2007, c. 437, §10 (AMD).]

B. "Retail sale" does not include:

- (1) Any casual sale;
- (2) Any sale by a personal representative in the settlement of an estate unless the sale is made through a retailer or the sale is made in the continuation or operation of a business;
- (4) The sale, to a person engaged in the business of renting video media and video equipment, of video media or video equipment for rental;
- (6) The sale, to a person engaged in the business of providing cable or satellite television services or satellite radio services, of associated equipment for rental or lease to subscribers in conjunction with a sale of cable or satellite television services or satellite radio services;
- (7) The sale, to a person engaged in the business of renting furniture or audio media and audio equipment, of furniture, audio media or audio equipment for rental pursuant to a rental-purchase agreement as defined in Title 9-A, section 11-105;

- (8) The sale of loaner vehicles to a new vehicle dealer licensed as such pursuant to Title 29-A, section 953;
- (9) The sale of automobile repair parts used in the performance of repair services on an automobile pursuant to an extended service contract that entitles the purchaser to specific benefits in the service of the automobile for a specific duration;
- (10) The sale, to a retailer that has been issued a resale certificate pursuant to section 1754-B, subsection 2-B or 2-C, of tangible personal property for resale in the form of tangible personal property, except resale as a casual sale;
- (11) The sale, to a retailer that has been issued a resale certificate pursuant to section 1754-B, subsection 2-B or 2-C, of a taxable service for resale, except resale as a casual sale;
- (12) The sale, to a retailer that is not required to register under section 1754-B, of tangible personal property for resale outside the State in the form of tangible personal property, except resale as a casual sale;
- (13) The sale, to a retailer that is not required to register under section 1754-B, of a taxable service for resale outside the State, except resale as a casual sale;
- (14) The sale of repair parts used in the performance of repair services on telecommunications equipment as defined in section 2551, subsection 19 pursuant to an extended service contract that entitles the purchaser to specific benefits in the service of the telecommunications equipment for a specific duration;
- (15) The sale of positive airway pressure equipment and supplies and oxygen delivery equipment for rental for personal use to a person engaged in the business of renting positive airway pressure equipment and oxygen delivery equipment;
- (16) The sale, to a person engaged in the business of renting or leasing motor homes, as defined in Title 29-A, section 101, subsection 40, or camper trailers, of motor homes or camper trailers for rental as tangible personal property but not as the rental of living quarters;
- (17) The sale of truck repair parts used in the performance of repair services on a truck pursuant to an extended service contract that entitles the purchaser to specific benefits in the service of the truck for a specific duration; or
- (18) The sale or lease or rental to a lessor that has been issued a resale certificate pursuant to section 1754-B, subsection 2-B or 2-C of tangible personal property for lease or rental. [PL 2023, c. 643, Pt. H, §5-11 (AMD); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §§5-11 (AMD); PL 2023, c. 673, §28 (AFF).]
 [PL 2023, c. 643, Pt. H, §§5-11 (AMD); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §§5-11 (AMD); PL 2023, c. 673, §28 (AFF).]

11-A. Retirement facility. "Retirement facility" means a facility that includes residential dwelling units where, on an average monthly basis, at least 80% of the residents of the facility are persons 62 years of age or older.

[PL 2011, c. 380, Pt. DDDD, §1 (NEW); PL 2011, c. 380, Pt. DDDD, §5, 6 (AFF).]

11-B. Room remarketer. "Room remarketer" means a person who reserves, arranges for, offers, furnishes or collects or receives consideration for the rental of living quarters in this State, whether directly or indirectly, pursuant to a written or other agreement with the owner, manager or operator of a hotel, rooming house or tourist or trailer camp.

[PL 2017, c. 375, Pt. A, §1 (NEW).]

12. Rooming house. "Rooming house" means every house, cottage, condominium unit, vacation home, boat, vehicle, motor court, trailer court or other structure or any place or location kept, used,

maintained, advertised or held out to the public to be a place where living quarters are supplied for pay to transient or permanent guests or tenants, whether in one or adjoining buildings.

[PL 2005, c. 12, Pt. O, §1 (AMD); PL 2005, c. 12, Pt. O, §5 (AFF).]

12-A. Rural community health center. "Rural community health center" means a person that delivers, or provides facilities for the delivery of, comprehensive primary health care in a place or territory that is classified as rural according to the most recent federal decennial census.

[PL 2003, c. 588, §4 (NEW).]

13. Sale. "Sale" means any transfer, exchange or barter, in any manner or by any means whatsoever, for a consideration and includes leases and rentals, conditional sale contracts and any contract under which possession of the property is given to the purchaser but title is retained by the seller as security for the payment of the purchase price, and leases and contracts that are determined by the assessor to be in lieu of purchase. Each time period for which a lease or rental payment is charged is considered a separate sale.

[PL 2023, c. 643, Pt. H, §12 (AMD); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §12 (AMD); PL 2023, c. 673, §28 (AFF).]

13-A. Sale at retail. "Sale at retail" means retail sale.

[PL 1987, c. 497, §23 (NEW).]

14. Sale price. "Sale price" means the total amount of a retail sale valued in money, whether received in money or otherwise.

A. "Sale price" includes:

- (1) Any consideration for services that are a part of a retail sale;
- (2) All receipts, cash, credits and property of any kind or nature and any amount for which credit is allowed by the seller to the purchaser, without any deduction on account of the cost of the property sold, the cost of the materials used, labor or service cost, interest paid, losses or any other expenses;
- (3) All consideration received for the rental of living quarters in this State, including any service charge or other charge or amount required to be paid as a condition for occupancy, valued in money, whether received in money or otherwise and whether received by the owner, occupant, manager or operator of the living quarters, by a room remarketer, by a person that operates a transient rental platform or by another person on behalf of any of those persons;
- (4) In the case of the lease or rental for a period of less than one year of an automobile, the value is the total rental charged to the lessee and includes, but is not limited to, maintenance and service contracts, drop-off or pick-up fees, airport surcharges, mileage fees and any separately itemized charges on the rental agreement to recover the owner's estimated costs of the charges imposed by government authority for title fees, inspection fees, local excise tax and agent fees on all vehicles in its rental fleet registered in the State. All fees must be disclosed when an estimated quote is provided to the lessee; and
- (5) In the case of the lease or rental of an automobile for one year or more, the value is the total monthly lease payment multiplied by the number of payments in the lease or rental, the amount of equity involved in any trade-in and the value of any cash down payment. Collection and remittance of the tax is the responsibility of the person that negotiates the lease transaction with the lessee. [PL 2023, c. 643, Pt. H, §13 (AMD); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §13 (AMD); PL 2023, c. 673, §28 (AFF).]

B. "Sale price" does not include:

- (1) Discounts allowed and taken on sales;

- (2) Allowances in cash or by credit made upon the return of merchandise or services rejected pursuant to warranty;
 - (3) The price of property returned or services rejected by customers, when the full price is refunded either in cash or by credit;
 - (4) The price received for labor or services used in installing or applying or repairing the property sold, if separately charged or stated;
 - (5) Any amount charged or collected, in lieu of a gratuity or tip, as a specifically stated service charge, when that amount is to be disbursed by a hotel, restaurant or other eating establishment to its employees as wages;
 - (6) The amount of any tax imposed by the United States on or with respect to retail sales, whether imposed upon the retailer or the consumer, except any manufacturers', importers', alcohol or tobacco excise tax;
 - (7) The cost of transportation from the retailer's place of business or other point from which shipment is made directly to the purchaser, provided that those charges are separately stated and the transportation occurs by means of common carrier, contract carrier or the United States mail;
 - (8) Any amount charged or collected by a person engaged in the rental of living quarters as a forfeited room deposit or cancellation fee if the prospective occupant of the living quarters cancels the reservation on or before the scheduled date of arrival;
 - (9) Any amount charged for the disposal of used tires;
 - (10) Any amount charged for a paper or plastic single-use carry-out bag;
 - (11) Any charge, deposit, fee or premium imposed by a law of this State;
 - (12) Federal universal service support funds that are paid directly to the seller pursuant to 47 Code of Federal Regulations, Part 54;
 - (13) A paint stewardship assessment imposed pursuant to Title 38, section 2144; or
 - (14) For lease or rental payments, separately stated charges for sales of optional insurance coverage for the protection of the lessee or of the lessee's personal property, such as liability insurance, personal accident insurance or personal effects protection. [PL 2023, c. 643, Pt. H, §§14-18 (AMD); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §§14-18 (AMD); PL 2023, c. 673, §28 (AFF).]
- [PL 2023, c. 643, Pt. H, §§13-18 (AMD); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §§13-18 (AMD); PL 2023, c. 673, §28 (AFF).]

14-A. Solar energy equipment.

[PL 1985, c. 506, Pt. A, §75 (RP).]

14-B. Special mobile equipment. "Special mobile equipment" means any self-propelled vehicle not designed or used primarily for the transportation of persons or property that may be operated or moved only incidentally over the highways, including, but not limited to, road construction or maintenance machinery, farm tractors, lumber harvesting vehicles or loaders, ditch-digging apparatus, stone crushers, air compressors, power shovels, cranes, graders, rollers, well drillers and wood sawing equipment.

[PL 1997, c. 133, §1 (AMD).]

14-C. Snack food.

[PL 1999, c. 698, §2 (RP); PL 1999, c. 698, §3 (AFF).]

14-D. Serving carrier.

[PL 2003, c. 673, Pt. V, §17 (RP); PL 2003, c. 673, Pt. V, §29 (AFF).]

14-E. School. "School" means a public or incorporated nonprofit elementary, secondary or postsecondary educational institution that has a regular faculty, curriculum and organized body of pupils or students in attendance throughout the usual school year and that keeps and furnishes to students and others records required and accepted for entrance to schools of secondary, collegiate or graduate rank.

[PL 2007, c. 438, §30 (AMD).]

14-F. Soft drinks. "Soft drinks" means nonalcoholic beverages that contain natural or artificial sweeteners. "Soft drinks" does not include beverages that contain milk or milk products; that contain soy, rice or similar milk substitutes; or that contain greater than 50% vegetable or fruit juice by volume. [PL 2015, c. 267, Pt. OOOO, §3 (NEW); PL 2015, c. 267, Pt. OOOO, §7 (AFF).]

15. Storage.

[PL 2019, c. 379, Pt. B, §1 (RP).]

16. Storage or use.

[PL 2019, c. 379, Pt. B, §2 (RP).]

17. Tangible personal property. "Tangible personal property" means personal property that may be seen, weighed, measured, felt, touched or in any other manner perceived by the senses, but does not include rights and credits, insurance policies, bills of exchange, stocks and bonds and similar evidences of indebtedness or ownership. "Tangible personal property" includes electricity. "Tangible personal property" includes any computer software that is not a custom computer software program. "Tangible personal property" includes any product transferred electronically.

[PL 2013, c. 546, §9 (AMD).]

17-A. Taxable service.

[PL 2003, c. 673, Pt. V, §18 (RP); PL 2003, c. 673, Pt. V, §29 (AFF).]

17-B. Taxable service. "Taxable service" means the rental of living quarters in a hotel, rooming house or tourist or trailer camp; the transmission and distribution of electricity; the sale of an extended service contract on an automobile or truck that entitles the purchaser to specific benefits in the service of the automobile or truck for a specific duration; and the sale of prepaid calling service.

[PL 2023, c. 643, Pt. H, §19 (AMD); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §19 (AMD); PL 2023, c. 673, §28 (AFF).]

18. Tax Assessor.

[PL 1979, c. 378, §8 (RP).]

18-A. Telephone or telegraph service.

[PL 1999, c. 488, §8 (RP).]

18-B. Telephone or telegraph service.

[PL 1999, c. 488, §9 (RP).]

18-C. Telecommunications equipment.

[PL 2003, c. 673, Pt. V, §20 (RP); PL 2003, c. 673, Pt. V, §29 (AFF).]

18-D. Telecommunications services.

[PL 2003, c. 673, Pt. V, §21 (RP); PL 2003, c. 673, Pt. V, §29 (AFF).]

19. Tourist camp. "Tourist camp" means a place where tents or tent houses, or camp cottages or other structures are located and offered to the public or any segment thereof for human habitation.

19-A. Trailer. "Trailer" means 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. "Trailer" includes a camper trailer as defined in section 1481, subsection 1-A.

[PL 2019, c. 401, Pt. B, §6 (AMD).]

20. Trailer camp. "Trailer camp" means a place with or without service facilities where space is offered to the public for tenting or for the parking and accommodation of camper trailers, motor homes or truck campers used for living quarters. The rental price includes all service charges paid to the lessor. [PL 2007, c. 627, §44 (AMD).]

20-A. Truck camper. "Truck camper" means a slide-in camper designed to be mounted on a truck body to provide temporary living quarters for recreational, camping, travel or other use. [PL 1991, c. 788, §5 (NEW).]

20-B. Truck. "Truck" means a self-propelled motor vehicle with at least 4 wheels designed and used primarily to carry property, not designed to run on tracks and having a gross vehicle weight rating greater than 10,000 pounds. A truck may be used to tow trailers or semitrailers. [PL 2013, c. 156, §3 (NEW).]

20-C. Transient rental platform. "Transient rental platform" means an electronic or other system, including an Internet-based system, that allows the owner or occupant of living quarters in this State to offer the living quarters for rental and that provides a mechanism by which a person may arrange for the rental of the living quarters in exchange for payment to either the owner or occupant, to the operator of the system or to another person on behalf of the owner, occupant or operator. [PL 2017, c. 375, Pt. A, §3 (NEW).]

21. Use. "Use" means the exercise in this State of any right or power over tangible personal property incident to its ownership, including storage of the property and the derivation of income from the rental of the property, whether received in money or in the form of other benefits. "Use" does not include keeping, retaining or exercising power over tangible personal property brought into the State for the purpose of subsequently transporting it outside the State for use by the purchaser thereafter solely outside the State or for the purpose of being processed, fabricated, manufactured or incorporated into or attached to other tangible personal property to be transported outside the State and thereafter used by the purchaser solely outside the State. [PL 2019, c. 379, Pt. B, §3 (AMD).]

22. Camper trailer. "Camper trailer" has the same meaning as in section 1481, subsection 1-A. [PL 2019, c. 401, Pt. B, §7 (AMD).]

23. Video media; video equipment. [PL 2003, c. 673, Pt. V, §22 (RP); PL 2003, c. 673, Pt. V, §29 (AFF).]

24. Watercraft. "Watercraft" means any type of vessel, boat, canoe or craft designed for use as a means of transportation on water, other than a seaplane, including motors, electronic and mechanical equipment and other machinery, whether permanently or temporarily attached, which are customarily used in the operations of the watercraft. [PL 1989, c. 871, §9 (NEW).]

SECTION HISTORY

PL 1965, c. 114 (AMD). PL 1965, c. 361 (AMD). PL 1965, c. 362, §§1-4 (AMD). PL 1971, c. 479 (AMD). PL 1975, c. 317, §1 (AMD). PL 1975, c. 359 (AMD). PL 1975, c. 450 (AMD). PL 1975, c. 702, §5 (AMD). PL 1975, c. 765, §19 (AMD). PL 1975, c. 779 (AMD). PL 1977, c. 198, §§1-4 (AMD). PL 1977, c. 443, §1 (AMD). PL 1977, c. 477, §§5-9 (AMD). PL 1977, c. 542, §3 (AMD). PL 1977, c. 696, §273 (AMD). PL 1979, c. 292, §1 (AMD). PL 1979, c. 342 (AMD). PL 1979, c. 378, §8 (AMD). PL 1979, c. 541, §A220 (AMD). PL 1979, c. 686, §1 (AMD). PL 1981, c. 163, §§1,2 (AMD). PL 1981, c. 705, §R1 (AMD). PL 1981, c. 706, §§19,20 (AMD). PL 1983, c. 560, §§1,6 (AMD). PL 1983, c. 828, §4 (AMD). PL 1983, c. 859, §§M1-M2,M13 (AMD). PL 1985, c. 276, §§1,2 (AMD). PL 1985, c. 506, §A75 (AMD). PL 1985, c. 691, §8 (AMD). PL 1985, c. 767, §§1,2,4 (AMD). PL 1985, c. 783, §§1-3 (AMD). PL 1985, c.

819, §§C6,7 (AMD). PL 1987, c. 49, §1 (AMD). PL 1987, c. 128, §1 (AMD). PL 1987, c. 343, §3 (AMD). PL 1987, c. 497, §§15-25 (AMD). PL 1989, c. 501, §§V1-3, 5, 6 (AMD). PL 1989, c. 533, §§1-4,14 (AMD). PL 1989, c. 588, §§B1,C2 (AMD). PL 1989, c. 847, §1 (AMD). PL 1989, c. 871, §§5-9 (AMD). PL 1991, c. 528, §§WW1,2 (AMD). PL 1991, c. 528, §§WW4,RRR (AFF). PL 1991, c. 546, §16 (AMD). PL 1991, c. 591, §§WW1,2 (AMD). PL 1991, c. 591, §WW4 (AFF). PL 1991, c. 780, §CCC1 (AMD). PL 1991, c. 788, §5 (AMD). PL 1991, c. 846, §17 (AMD). PL 1993, c. 395, §14 (AMD). PL 1993, c. 670, §1 (AMD). PL 1993, c. 701, §§1-5 (AMD). PL 1995, c. 65, §A140 (AMD). PL 1995, c. 65, §§A153,C15 (AFF). PL 1995, c. 281, §§11-14 (AMD). PL 1995, c. 281, §42 (AFF). PL 1995, c. 477, §§1,2 (AMD). PL 1995, c. 639, §8 (AMD). PL 1995, c. 640, §1 (AMD). PL 1997, c. 133, §1 (AMD). PL 1997, c. 393, §A41 (AMD). PL 1997, c. 557, §§B1-3, D1 (AMD). PL 1997, c. 557, §§B14, D4, G1 (AFF). PL 1997, c. 668, §§22,23 (AMD). PL 1997, c. 791, §A1 (AMD). PL 1999, c. 414, §§15-17 (AMD). PL 1999, c. 488, §§2-10 (AMD). PL 1999, c. 516, §§1-5 (AMD). PL 1999, c. 516, §7 (AFF). PL 1999, c. 521, §A5 (AMD). PL 1999, c. 521, §A11 (AFF). PL 1999, c. 698, §§1,2 (AMD). PL 1999, c. 698, §3 (AFF). PL 1999, c. 708, §§22,23 (AMD). PL 1999, c. 790, §§A42,44-46 (AMD). PL 1999, c. 790, §§A43,47 (AFF). PL 2001, c. 396, §§21,22 (AMD). PL 2001, c. 439, §TTTT1 (AMD). PL 2001, c. 439, §TTTT3 (AFF). PL 2001, c. 526, §§1,2 (AMD). PL 2001, c. 583, §11 (AMD). PL 2001, c. 583, §23 (AFF). PL 2001, c. 584, §§2-8 (AMD). PL 2001, c. 584, §10 (AFF). PL 2003, c. 390, §§6-8 (AMD). PL 2003, c. 414, §B60 (AMD). PL 2003, c. 414, §D7 (AFF). PL 2003, c. 588, §§3-5 (AMD). PL 2003, c. 614, §9 (AFF). PL 2003, c. 673, §§V7-22 (AMD). PL 2003, c. 673, §V29 (AFF). PL 2005, c. 12, §§O1,TTT1 (AMD). PL 2005, c. 12, §§O5,TTT4 (AFF). PL 2005, c. 218, §§11-17 (AMD). PL 2005, c. 332, §13 (AMD). PL 2005, c. 618, §1 (AMD). PL 2005, c. 675, §1 (AMD). PL 2005, c. 675, §2 (AFF). RR 2007, c. 2, §30 (AFF). PL 2007, c. 240, Pt. WWW, §1 (AMD). PL 2007, c. 375, §1 (AMD). PL 2007, c. 410, §§1, 2 (AMD). PL 2007, c. 410, §6 (AFF). PL 2007, c. 437, §10 (AMD). PL 2007, c. 438, §30 (AMD). PL 2007, c. 627, §§36-44 (AMD). PL 2007, c. 627, §96 (AFF). PL 2007, c. 658, §§1, 2 (AMD). PL 2007, c. 693, §14 (AMD). PL 2009, c. 207, §1 (AMD). PL 2009, c. 434, §§22, 23 (AMD). PL 2009, c. 434, §86 (AFF). PL 2009, c. 496, §§14, 15 (AMD). PL 2009, c. 496, §30 (AFF). PL 2009, c. 625, §4 (AMD). PL 2009, c. 625, §§16, 18 (AFF). PL 2009, c. 652, Pt. C, §8 (AFF). PL 2011, c. 209, §§1, 2 (AMD). PL 2011, c. 209, §5 (AFF). PL 2011, c. 211, §22 (AMD). PL 2011, c. 240, §16 (AMD). PL 2011, c. 296, §1 (AMD). PL 2011, c. 380, Pt. DDDD, §1 (AMD). PL 2011, c. 380, Pt. DDDD, §§5, 6 (AFF). PL 2011, c. 548, §14 (AMD). PL 2011, c. 644, §9 (AMD). PL 2011, c. 644, §33 (AFF). PL 2011, c. 655, Pt. PP, §§1, 2 (AMD). PL 2011, c. 655, Pt. PP, §4 (AFF). PL 2011, c. 684, §§1, 2 (AMD). PL 2011, c. 684, §3 (AFF). PL 2013, c. 156, §§1-3 (AMD). PL 2013, c. 368, Pt. N, §1 (AMD). PL 2013, c. 546, §9 (AMD). PL 2015, c. 150, §1 (AMD). PL 2015, c. 267, Pt. OOOO, §§2, 3 (AMD). PL 2015, c. 267, Pt. OOOO, §7 (AFF). PL 2015, c. 300, Pt. A, §§10-13 (AMD). PL 2015, c. 390, §5 (AMD). PL 2015, c. 494, Pt. A, §44 (AMD). PL 2015, c. 495, §§1, 2 (AMD). PL 2015, c. 495, §4 (AFF). PL 2017, c. 170, Pt. C, §§1-3 (AMD). PL 2017, c. 375, Pt. A, §§1-3 (AMD). PL 2017, c. 409, Pt. D, §1 (AMD). PL 2017, c. 422, §7 (AMD). PL 2017, c. 422, §12 (AFF). PL 2017, c. 438, §1 (AMD). PL 2017, c. 438, §2 (AFF). PL 2019, c. 231, Pt. A, §§5-9 (AMD). PL 2019, c. 379, Pt. B, §§1-3 (AMD). PL 2019, c. 401, Pt. B, §§2-7 (AMD). PL 2019, c. 441, §1 (AMD). PL 2019, c. 501, §28 (AMD). RR 2019, c. 1, Pt. A, §§57, 58 (COR). PL 2019, c. 607, Pt. B, §1 (AMD). PL 2021, c. 181, Pt. B, §§1-3 (AMD). PL 2021, c. 578, §§1-3 (AMD). PL 2021, c. 669, §5 (REV). PL 2023, c. 643, Pt. H, §§2-19 (AMD). PL 2023, c. 643, Pt. H, §29 (AFF). PL 2023, c. 673, §§2-19 (AMD). PL 2023, c. 673, §28 (AFF). PL 2023, c. 679, Pt. C, §§6-11 (AMD).

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