**§1760-D. Exemptions of certain products; information posted on publicly accessible website**

**1. List of products.**  The assessor shall post on the bureau's publicly accessible website, and update quarterly, a list of products used in commercial agricultural or silvicultural crop production or in animal agricultural production with respect to which the assessor has made a written determination on the applicability of a sales tax exemption under section 1760, subsection 7‑B or 7‑C and of items of depreciable machinery and equipment that the assessor has determined may be eligible for a refund of sales tax under section 2013. In the case of products exempt from tax under section 1760, subsection 7‑B or 7‑C, the list must include the name of the product and any other information necessary to identify the product at the point of sale.

When the assessor receives a request in writing for a determination as to whether or not a product used in commercial agricultural or silvicultural crop production or in animal agricultural production is exempt from sales tax under section 1760, subsection 7‑B or 7-C, the assessor shall respond in writing.

[PL 2011, c. 285, §6 (AMD); PL 2011, c. 285, §15 (AFF).]

**2. Information on procedures for appeals and refunds.**  The assessor shall provide information on the bureau's publicly accessible website regarding the procedures for:

A. Requesting a refund of sales tax paid on an exempt product; [PL 2011, c. 285, §6 (NEW); PL 2011, c. 285, §15 (AFF).]

B. Appealing an assessment of tax liability; and [PL 2011, c. 285, §6 (NEW); PL 2011, c. 285, §15 (AFF).]

C. Appealing the denial of an exemption certificate or refund request under section 2013. [PL 2011, c. 285, §6 (NEW); PL 2011, c. 285, §15 (AFF).]

[PL 2011, c. 285, §6 (AMD); PL 2011, c. 285, §15 (AFF).]

SECTION HISTORY

PL 2009, c. 632, §2 (NEW). PL 2011, c. 285, §6 (AMD). PL 2011, c. 285, §15 (AFF).

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