

§1812. Adding tax to sale price**1. Computation.**

[PL 2017, c. 211, Pt. B, §3 (RP); PL 2017, c. 211, Pt. B, §9 (AFF).]

1-A. Computation. Every retailer shall add the sales tax imposed by section 1811 to the sale price on all sales of tangible personal property and taxable services that are subject to tax under this Part. The tax when so added is a debt of the purchaser to the retailer until it is paid and is recoverable at law by the retailer from the purchaser in the same manner as the sale price. When the sale price involves a fraction of a dollar, the tax computation must be carried to the 3rd decimal place, then rounded down to the next whole cent whenever the 3rd decimal place is one, 2, 3 or 4 and rounded up to the next whole cent whenever the 3rd decimal place is 5, 6, 7, 8 or 9.

[PL 2017, c. 211, Pt. B, §4 (NEW); PL 2017, c. 211, Pt. B, §9 (AFF).]

2. Several items. When several purchases are made together and at the same time, the tax may be computed on each item individually or on the total amount of the several items, as the retailer may elect, except that purchases taxed at different rates must be separately totaled.

[PL 2017, c. 211, Pt. B, §5 (AMD); PL 2017, c. 211, Pt. B, §9 (AFF).]

3. Breakage.

[PL 2017, c. 211, Pt. B, §6 (RP); PL 2017, c. 211, Pt. B, §9 (AFF).]

SECTION HISTORY

P&SL 1967, c. 191, §D2 (AMD). PL 1967, c. 544, §93 (AMD). PL 1967, c. 544, §112 (RP). PL 1969, c. 295, §3 (AMD). PL 1985, c. 783, §6 (RPR). PL 1987, c. 402, §A181 (RPR). PL 1989, c. 588, §§B3,B4 (AMD). PL 1989, c. 871, §17 (AMD). PL 1991, c. 528, §§XX3-5 (AMD). PL 1991, c. 528, §§XX7,8,RRR (AFF). PL 1991, c. 591, §§XX3-5 (AMD). PL 1991, c. 591, §§XX7,8 (AFF). PL 1991, c. 846, §24 (AMD). PL 1993, c. 410, §LLL2 (AMD). PL 1993, c. 410, §LLL5 (AFF). PL 1995, c. 281, §20 (AMD). PL 1999, c. 401, §X4 (AMD). PL 1999, c. 414, §§24,25 (AMD). PL 1999, c. 790, §A48 (AMD). PL 2013, c. 368, Pt. M, §3 (AMD). PL 2015, c. 267, Pt. OOOO, §6 (AMD). PL 2015, c. 267, Pt. OOOO, §7 (AFF). PL 2015, c. 300, Pt. A, §26 (AMD). PL 2017, c. 211, Pt. B, §§3-6 (AMD). PL 2017, c. 211, Pt. B, §9 (AFF).

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