

**§2022. Refund of sales and use tax on purchases of qualifying retail lease or rental property**

**1. Definitions.** For purposes of this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Qualified lessor" means a person who:

(1) Paid Maine sales or use tax on the purchase of qualifying lease or rental property on or after January 1, 2023 and before January 1, 2025; and

(2) Collected and remitted Maine sales or use tax on the lease or rental of qualifying lease or rental property on or after January 1, 2025. [PL 2023, c. 643, Pt. H, §28 (NEW); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §27 (NEW); PL 2023, c. 673, §28 (AFF).]

B. "Qualifying lease or rental property" means tangible personal property:

(1) Upon the purchase of which a qualified lessor paid Maine sales or use tax on or after January 1, 2023 and before January 1, 2025; and

(2) That was part of a taxable lease or rental transaction on or after January 1, 2025 for which the qualified lessor of the property collected and remitted Maine sales or use tax to the State. [PL 2023, c. 643, Pt. H, §28 (NEW); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §27 (NEW); PL 2023, c. 673, §28 (AFF).]

[PL 2023, c. 643, Pt. H, §28 (NEW); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §27 (NEW); PL 2023, c. 673, §28 (AFF).]

**2. Refund authorized.** The State Tax Assessor shall refund the tax imposed pursuant to this Part and paid by a qualified lessor on the purchase of qualifying lease or rental property on or after January 1, 2023 and before January 1, 2025. The amount of the refund for qualifying lease or rental property is limited to the Maine sales or use tax collected and remitted to the State by the qualified lessor on qualifying lease or rental property on or after January 1, 2025 and before January 1, 2027.

[PL 2023, c. 643, Pt. H, §28 (NEW); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §27 (NEW); PL 2023, c. 673, §28 (AFF).]

**3. Procedure and limitation.** A qualified lessor may request a refund on qualifying lease or rental property by submitting a claim for refund on a form prescribed by the assessor. In order to qualify for a refund under this section, a qualified lessor must file one claim for all qualifying lease or rental property and must file the claim on or after January 1, 2027 and before March 31, 2027.

[PL 2023, c. 643, Pt. H, §28 (NEW); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §27 (NEW); PL 2023, c. 673, §28 (AFF).]

**4. Audit.** The assessor may audit a claim for refund filed under this section. If the assessor determines that the amount of refund is incorrect, the assessor may issue an assessment within 3 years from the date the claim was filed or at any time if a fraudulent claim was filed. The claimant may seek reconsideration of the assessment pursuant to section 151.

[PL 2023, c. 643, Pt. H, §28 (NEW); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §27 (NEW); PL 2023, c. 673, §28 (AFF).]

**SECTION HISTORY**

PL 2023, c. 643, Pt. H, §28 (NEW). PL 2023, c. 643, Pt. H, §29 (AFF). PL 2023, c. 673, §27 (NEW). PL 2023, c. 673, §28 (AFF).

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