**§1764. Tax against certain casual sales**

The tax imposed by this Part must be levied upon all casual rentals of living quarters in a hotel, rooming house, tourist camp or trailer camp and upon all casual sales involving the sale of trailers, truck campers, motor vehicles, special mobile equipment, watercraft or aircraft unless the property is sold for resale at retail sale or to a corporation, partnership, trust, limited liability company or limited liability partnership when the seller is the owner of 50% or more of the common stock of the corporation or of the ownership interests in the partnership, trust, limited liability company or limited liability partnership. This section does not apply to the rental of living quarters rented for a total of fewer than 15 days in the calendar year, except that a person who owns and offers for rental more than one property in the State during the calendar year is liable for collecting sales tax with respect to the rental of each unit regardless of the number of days for which it is rented. For purposes of this section, "special mobile equipment" does not include farm tractors and lumber harvesting vehicles or loaders. [PL 2015, c. 300, Pt. A, §24 (AMD).]

SECTION HISTORY

PL 1975, c. 317, §2 (AMD). PL 1987, c. 49, §2 (AMD). PL 1987, c. 128, §2 (AMD). PL 1987, c. 769, §A155 (RPR). PL 1989, c. 508, §12 (AMD). PL 1989, c. 588, §C3 (AMD). PL 1989, c. 878, §A106 (RPR). PL 1991, c. 546, §23 (AMD). PL 1995, c. 281, §17 (AMD). PL 1997, c. 133, §2 (AMD). PL 1999, c. 518, §1 (AMD). PL 2005, c. 12, §O3 (AMD). PL 2005, c. 12, §O5 (AFF). PL 2005, c. 218, §25 (AMD). PL 2007, c. 375, §2 (AMD). PL 2011, c. 548, §17 (AMD). PL 2013, c. 331, Pt. C, §9 (AMD). PL 2015, c. 300, Pt. A, §24 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the Second Regular Session of the 131st Maine Legislature and is current through January 1, 2025
 . The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.