

§1862. Sales or use tax paid to another jurisdiction

The tax imposed by this Part does not apply to the use, storage or other consumption in this State of tangible personal property or taxable services purchased outside the State upon which the purchaser has paid a sales or use tax imposed by another taxing jurisdiction that is equal to or greater than the tax imposed by this Part. If the amount of sales or use tax paid to another taxing jurisdiction is less than the amount of tax imposed by this Part, then the purchaser shall pay to the State Tax Assessor an amount sufficient to make the total amount of sales and use tax paid to the other taxing jurisdiction and this State equal to the amount imposed by this Part. [PL 2011, c. 240, §20 (AMD).]

SECTION HISTORY

PL 1985, c. 783, §8 (AMD). PL 1987, c. 772, §24 (AMD). PL 2011, c. 240, §20 (AMD).

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