

§1951-C. Collection of tax by marketplace facilitators and marketplace sellers

This section governs the collection, reporting and remittance of sales and use tax by marketplace facilitators and marketplace sellers. [PL 2019, c. 441, §8 (NEW).]

1. Responsibilities of marketplace facilitator. A marketplace facilitator is considered a retailer for each sale of tangible personal property or taxable services for delivery in this State that the marketplace facilitator facilitates on or through its marketplace, including for the collection of the recycling assistance fee pursuant to chapter 719.

[PL 2023, c. 441, Pt. A, §1 (AMD); PL 2023, c. 441, Pt. A, §3 (AFF).]

2. Written statement between marketplace facilitators and marketplace sellers. A marketplace facilitator shall provide to a marketplace seller that sells tangible personal property or taxable services through the marketplace operated by the marketplace facilitator a written statement in which the marketplace facilitator explicitly provides that the marketplace facilitator will collect and remit the taxes imposed pursuant to this Part on all taxable sales the marketplace facilitator facilitates for the marketplace seller.

[PL 2019, c. 441, §8 (NEW).]

3. Responsibilities of marketplace seller. For sales facilitated by a marketplace facilitator, when the marketplace seller has received a written statement from the marketplace facilitator that satisfies the requirements of subsection 2:

A. The marketplace seller shall exclude sales under this section for the purposes of determining the registration requirements of the marketplace seller under section 1754-B, subsection 1-B, paragraph B; [PL 2019, c. 441, §8 (NEW).]

B. A marketplace seller required to register under section 1754-B, subsection 1-B, paragraph A may not include the receipts from sales under this section in its total of taxable sales for purposes of its return filed pursuant to section 1951-A; and [PL 2019, c. 441, §8 (NEW).]

C. A marketplace seller that holds a registration certificate with the State, when the marketplace seller is not required to register under section 1754-B, subsection 1-B, paragraph A, may not report sales under this section for purposes of its return filed pursuant to section 1951-A. [PL 2019, c. 441, §8 (NEW).]

[PL 2019, c. 441, §8 (NEW).]

4. Room remarketers and transient rental platforms. Subsections 1 to 3 do not apply to the rental of living quarters by a room remarketer or through a transient rental platform.

[PL 2019, c. 441, §8 (NEW).]

SECTION HISTORY

PL 2019, c. 441, §8 (NEW). PL 2023, c. 441, Pt. A, §1 (AMD). PL 2023, c. 441, Pt. A, §3 (AFF).

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