**§2012. Refund of sales tax on goods removed from State**

A business that operates both within and without this State may request a refund of Maine sales tax paid at the time of purchase on tangible personal property that is placed in inventory in this State and subsequently withdrawn from inventory for: [PL 2015, c. 300, Pt. A, §27 (NEW).]

**1. Use outside the State.**  Use at a fixed location of the business in another taxing jurisdiction;

[PL 2015, c. 300, Pt. A, §27 (NEW).]

**2. Fabrication, attachment or incorporation outside the State.**  Fabrication, attachment or incorporation into other tangible personal property for use at a fixed location of the business in another taxing jurisdiction; or

[PL 2015, c. 300, Pt. A, §27 (NEW).]

**3. Incorporation into real property.**  Incorporation into real property located in another taxing jurisdiction.

[PL 2015, c. 300, Pt. A, §27 (NEW).]

In order to be eligible for the refund, the tangible personal property on which sales tax was paid may not be used by the business prior to its withdrawal from inventory for any purpose other than storage or the fabrication, attachment or incorporation described in subsection 2. The business must also maintain inventory records by which the acquisition and disposition of such tangible personal property may be traced. A refund may not be made when the taxing jurisdiction to which the tangible personal property is removed levies a sales or use tax. Refunds under this section must be requested in accordance with section 2011. [PL 2015, c. 300, Pt. A, §27 (NEW).]

SECTION HISTORY

PL 1967, c. 88 (AMD). PL 2015, c. 300, Pt. A, §27 (RPR).

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 Legislature and is current through October 15, 2024
 . 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.