

MAINE STATE LEGISLATURE

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CHAPTER 215

USE TAX

Sec.

1861. Purchase of tangible personal property.

1862. Taxes paid in other jurisdictions.

§ 1861. Purchase of tangible personal property

A tax is imposed on the storage, use or other consumption in this State of tangible personal property, purchased at retail sale on and after July 1, 1963, at the rate of 4% of the sale price. Every person so storing, using or otherwise consuming is liable for the tax until he has paid the same or has taken a receipt from his seller, thereto duly authorized by the Tax Assessor, showing that the seller has collected the sales or use tax, in which case the seller shall be liable for it. Retailers registered under section 1754 or 1756 shall collect such tax and make remittance to the Tax Assessor. The amount of such tax payable by the purchaser shall be that provided in the case of sales taxes by section 1812.

R.S.1954, c. 17, § 4; 1957, c. 402, § 2; 1959, c. 69, § 1; 1963, c. 360, § 2.

§ 1862. Taxes paid in other jurisdictions

The use tax provisions of chapters 211 to 225 shall not apply in respect to the use, storage or consumption in this State of tangible personal property purchased at retail sale outside the State where the purchaser has paid a sales or use tax equal to or greater than the amount imposed by chapters 211 to 225 in another taxing jurisdiction, the proof of payment of such tax to be according to rules and regulations made by the Tax Assessor. If the amount of tax paid in another taxing jurisdiction is not equal to or greater than the amount of tax imposed by chapters 211 to 225, then the purchaser shall pay to the Tax Assessor an amount sufficient to make the tax paid in the other taxing jurisdiction and in this State equal to the amount imposed by chapters 211 to 225.

R.S.1954, c. 17, § 12.