

## **§1760-D. Exemptions of certain products; information posted on publicly accessible website**

**1. List of products.** The assessor shall post on the bureau's publicly accessible website, and update quarterly, a list of products used in commercial agricultural or silvicultural crop production or in animal agricultural production with respect to which the assessor has made a written determination on the applicability of a sales tax exemption under section 1760, subsection 7-B or 7-C and of items of depreciable machinery and equipment that the assessor has determined may be eligible for a refund of sales tax under section 2013. In the case of products exempt from tax under section 1760, subsection 7-B or 7-C, the list must include the name of the product and any other information necessary to identify the product at the point of sale.

When the assessor receives a request in writing for a determination as to whether or not a product used in commercial agricultural or silvicultural crop production or in animal agricultural production is exempt from sales tax under section 1760, subsection 7-B or 7-C, the assessor shall respond in writing. [PL 2011, c. 285, §6 (AMD); PL 2011, c. 285, §15 (AFF).]

**2. Information on procedures for appeals and refunds.** The assessor shall provide information on the bureau's publicly accessible website regarding the procedures for:

A. Requesting a refund of sales tax paid on an exempt product; [PL 2011, c. 285, §6 (NEW); PL 2011, c. 285, §15 (AFF).]

B. Appealing an assessment of tax liability; and [PL 2011, c. 285, §6 (NEW); PL 2011, c. 285, §15 (AFF).]

C. Appealing the denial of an exemption certificate or refund request under section 2013. [PL 2011, c. 285, §6 (NEW); PL 2011, c. 285, §15 (AFF).]  
[PL 2011, c. 285, §6 (AMD); PL 2011, c. 285, §15 (AFF).]

### **SECTION HISTORY**

PL 2009, c. 632, §2 (NEW). PL 2011, c. 285, §6 (AMD). PL 2011, c. 285, §15 (AFF).

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.