

§1952-B. Manufactured housing

The tax imposed by this Part on the sale or use of manufactured housing, except when the dealer has collected the tax in full, must be paid by the purchaser to the State Tax Assessor. The assessor shall provide a tax receipt to the purchaser. Upon request by the municipal officials or the Maine Land Use Planning Commission, the receipt must be made available by the purchaser to certify that the tax has been paid, pursuant to Title 30-A, section 4358, subsection 4 or Title 30-A, section 7060, subsection 1, paragraph C. [PL 2005, c. 618, §4 (AMD); PL 2011, c. 682, §38 (REV).]

A valid bill of sale from a dealer showing that the tax has been collected in full serves to certify that the tax has been paid, pursuant to Title 30-A, section 4358, subsection 4, or Title 30-A, section 7060, subsection 1, paragraph C, in lieu of a tax receipt provided by the assessor. [PL 2005, c. 618, §4 (AMD).]

SECTION HISTORY

PL 1987, c. 647, §4 (NEW). PL 1991, c. 846, §26 (AMD). PL 2005, c. 618, §4 (AMD). PL 2011, c. 682, §38 (REV).

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