

**§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paid at the time of purchase on tangible personal property that is placed in inventory in this State and subsequently withdrawn from inventory for: [PL 2015, c. 300, Pt.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).

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