

§1764. Tax against certain casual sales and rentals

The tax imposed by this Part must be levied upon all casual rentals of living quarters in a hotel, rooming house, tourist camp or trailer camp and upon all casual sales, including rentals pursuant to section 1752, subsection 13, involving the sale of trailers, truck campers, motor vehicles, special mobile equipment, watercraft or aircraft unless the property is sold for resale at retail sale or to a corporation, partnership, trust, limited liability company or limited liability partnership when the seller is the owner of 50% or more of the common stock of the corporation or of the ownership interests in the partnership, trust, limited liability company or limited liability partnership. This section does not apply to rentals of fewer than 15 days in the calendar year, except that a person who owns and offers for rental more than one living quarters, trailer, truck camper, motor vehicle, special mobile equipment, watercraft or aircraft, each listed type of property considered separately, in the State during the calendar year is liable for collecting sales tax with respect to the rental of each unit of the type of property regardless of the number of days for which it is rented. For purposes of this section, "special mobile equipment" does not include farm tractors and lumber harvesting vehicles or loaders. [PL 2025, c. 271, Pt. B, §4 (AMD); PL 2025, c. 271, Pt. B, §5 (AFF).]

SECTION HISTORY

PL 1975, c. 317, §2 (AMD). PL 1987, c. 49, §2 (AMD). PL 1987, c. 128, §2 (AMD). PL 1987, c. 769, §A155 (RPR). PL 1989, c. 508, §12 (AMD). PL 1989, c. 588, §C3 (AMD). PL 1989, c. 878, §A106 (RPR). PL 1991, c. 546, §23 (AMD). PL 1995, c. 281, §17 (AMD). PL 1997, c. 133, §2 (AMD). PL 1999, c. 518, §1 (AMD). PL 2005, c. 12, §O3 (AMD). PL 2005, c. 12, §O5 (AFF). PL 2005, c. 218, §25 (AMD). PL 2007, c. 375, §2 (AMD). PL 2011, c. 548, §17 (AMD). PL 2013, c. 331, Pt. C, §9 (AMD). PL 2015, c. 300, Pt. A, §24 (AMD). PL 2025, c. 271, Pt. B, §4 (AMD). PL 2025, c. 271, Pt. B, §5 (AFF).

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