

CHAPTER 358**SERVICE PROVIDER TAX****(REPEALED)****§2551. Definitions****(REPEALED)****SECTION HISTORY**

PL 2003, c. 673, §V25 (NEW). PL 2003, c. 673, §V29 (AFF). PL 2005, c. 12, §§VV1,TTT2 (AMD). PL 2005, c. 12, §TTT4 (AFF). PL 2005, c. 218, §§32,33 (AMD). PL 2005, c. 332, §15 (AMD). PL 2005, c. 386, §§S1-3 (AMD). PL 2005, c. 386, §S9 (AFF). PL 2007, c. 437, §13 (AMD). PL 2007, c. 438, §§53-55 (AMD). PL 2007, c. 539, Pt. DDD, §§1-4 (AMD). PL 2007, c. 627, §§55-66 (AMD). PL 2009, c. 434, §28 (AMD). PL 2011, c. 542, Pt. A, §§136-138 (AMD). PL 2013, c. 331, Pt. C, §§12, 13 (AMD). PL 2013, c. 368, Pt. OOOO, §1 (AMD). RR 2015, c. 2, §24 (COR). PL 2015, c. 267, Pt. TTTT, §§1, 2 (AMD). PL 2015, c. 267, Pt. TTTT, §9 (AFF). PL 2015, c. 300, Pt. A, §§30, 31 (AMD). PL 2017, c. 170, Pt. C, §8 (AMD). PL 2017, c. 257, §2 (AMD). PL 2017, c. 422, §§8-10 (AMD). PL 2017, c. 422, §12 (AFF). PL 2023, c. 412, Pt. XXX, §§3-10 (AMD). PL 2023, c. 412, Pt. XXX, §15 (AFF). PL 2025, c. 388, Pt. G, §47 (RP). PL 2025, c. 388, Pt. G, §48 (AFF).

§2552. Tax imposed**(REPEALED)****SECTION HISTORY**

PL 2003, c. 673, §V25 (NEW). PL 2003, c. 673, §V29 (AFF). PL 2005, c. 12, §§VV2,3,TTT3 (AMD). PL 2005, c. 12, §TTT4 (AFF). PL 2005, c. 386, §§S4-6 (AMD). PL 2005, c. 386, §S9 (AFF). PL 2007, c. 539, Pt. DDD, §§5-8 (AMD). PL 2007, c. 627, §§67-69 (AMD). PL 2009, c. 213, Pt. S, §§11, 12 (AMD). PL 2009, c. 213, Pt. S, §16 (AFF). PL 2009, c. 434, §§29-31 (AMD). PL 2011, c. 542, Pt. A, §139 (AMD). PL 2013, c. 331, Pt. C, §14 (AMD). PL 2013, c. 368, Pt. OOOO, §§2-4 (AMD). PL 2015, c. 267, Pt. TTTT, §3 (AMD). PL 2015, c. 267, Pt. TTTT, §9 (AFF). PL 2015, c. 300, Pt. A, §32 (AMD). PL 2023, c. 412, Pt. XXX, §§11, 12 (AMD). PL 2023, c. 412, Pt. XXX, §15 (AFF). PL 2025, c. 388, Pt. G, §47 (RP). PL 2025, c. 388, Pt. G, §48 (AFF).

§2553. Registration of service providers**(REPEALED)****SECTION HISTORY**

PL 2003, c. 673, §V25 (NEW). PL 2003, c. 673, §V29 (AFF). PL 2005, c. 218, §34 (AMD). PL 2007, c. 438, §56 (AMD). PL 2025, c. 388, Pt. G, §47 (RP). PL 2025, c. 388, Pt. G, §48 (AFF).

§2554. Return and payment of tax**(REPEALED)****SECTION HISTORY**

PL 2003, c. 673, §V25 (NEW). PL 2003, c. 673, §V29 (AFF). PL 2007, c. 438, §§57, 58 (AMD). PL 2009, c. 361, §20 (AMD). PL 2025, c. 388, Pt. G, §47 (RP). PL 2025, c. 388, Pt. G, §48 (AFF).

§2555. Overpayments; refunds**(REPEALED)**

SECTION HISTORY

PL 2003, c. 673, §V25 (NEW). PL 2003, c. 673, §V29 (AFF). PL 2013, c. 331, Pt. C, §15 (AMD). PL 2013, c. 331, Pt. C, §41 (AFF). PL 2017, c. 257, §3 (AMD). PL 2017, c. 257, §6 (AFF). PL 2025, c. 388, Pt. G, §47 (RP). PL 2025, c. 388, Pt. G, §48 (AFF).

§2555-A. Refund or credit to customer**(REPEALED)**

SECTION HISTORY

PL 2017, c. 257, §4 (NEW). PL 2025, c. 388, Pt. G, §47 (RP). PL 2025, c. 388, Pt. G, §48 (AFF).

§2556. Sourcing rules for mobile telecommunications services**(REPEALED)**

SECTION HISTORY

RR 2003, c. 2, §115 (COR). PL 2003, c. 673, §V25 (NEW). PL 2003, c. 673, §V29 (AFF). PL 2007, c. 627, §70 (AMD). PL 2015, c. 300, Pt. A, §33 (AMD). PL 2025, c. 388, Pt. G, §47 (RP). PL 2025, c. 388, Pt. G, §48 (AFF).

§2557. Exemptions**(REPEALED)**

SECTION HISTORY

PL 2003, c. 673, §V25 (NEW). PL 2003, c. 673, §V29 (AFF). PL 2005, c. 218, §§35,36 (AMD). PL 2005, c. 622, §§10-12 (AMD). PL 2007, c. 419, §2 (AMD). PL 2007, c. 438, §§59, 60 (AMD). PL 2007, c. 627, §§71-75 (AMD). PL 2009, c. 204, §13 (AMD). PL 2009, c. 211, Pt. B, §32 (AMD). PL 2009, c. 361, §21 (AMD). PL 2009, c. 434, §§32-36 (NEW). PL 2009, c. 652, Pt. A, §65 (AFF). PL 2011, c. 542, Pt. A, §140 (AMD). PL 2015, c. 267, Pt. TTTT, §§4-8 (AMD). PL 2015, c. 267, Pt. TTTT, §9 (AFF). PL 2015, c. 300, Pt. A, §34 (AMD). PL 2015, c. 510, §2 (AMD). PL 2015, c. 510, §3 (AFF). PL 2017, c. 407, Pt. A, §161 (AMD). PL 2017, c. 445, §§2, 3 (AMD). PL 2017, c. 445, §5 (AFF). PL 2021, c. 348, §57 (AMD). PL 2023, c. 441, Pt. A, §2 (AMD). PL 2023, c. 441, Pt. A, §3 (AFF). PL 2025, c. 388, Pt. G, §47 (RP). PL 2025, c. 388, Pt. G, §48 (AFF).

§2558. Requirement to file amended return**(REPEALED)**

SECTION HISTORY

PL 2003, c. 673, §V25 (NEW). PL 2003, c. 673, §V29 (AFF). PL 2011, c. 1, Pt. CC, §1 (AMD). PL 2011, c. 1, Pt. CC, §5 (AFF). PL 2025, c. 388, Pt. G, §47 (RP). PL 2025, c. 388, Pt. G, §48 (AFF).

§2559. Application of revenues**(REPEALED)**

SECTION HISTORY

PL 2003, c. 673, §V25 (NEW). PL 2003, c. 673, §V29 (AFF). PL 2005, c. 12, §VV4 (AMD). PL 2005, c. 386, §S7 (AMD). PL 2005, c. 386, §S9 (AFF). PL 2007, c. 539, Pt. DDD, §9 (AMD). PL 2009, c. 213, Pt. S, §13 (AMD). PL 2009, c. 213, Pt. S, §16 (AFF). PL 2011, c. 542, Pt. A,

§141 (AMD). PL 2015, c. 300, Pt. A, §35 (AMD). PL 2021, c. 398, Pt. LL, §1 (AMD). PL 2021, c. 398, Pt. VV, §4 (AMD). PL 2021, c. 635, Pt. EE, §1 (AMD). PL 2023, c. 412, Pt. XXX, §13 (AMD). PL 2023, c. 412, Pt. XXX, §15 (AFF). PL 2025, c. 388, Pt. G, §47 (RP). PL 2025, c. 388, Pt. G, §48 (AFF).

§2560. Exempt activities

(REPEALED)

SECTION HISTORY

PL 2005, c. 622, §13 (NEW). PL 2025, c. 388, Pt. G, §47 (RP). PL 2025, c. 388, Pt. G, §48 (AFF).

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