§1811. Sales tax

1. Tax imposed; rates. A tax is imposed on the value of all tangible personal property, products transferred electronically and taxable services sold at retail in this State. Value is measured by the sale price.

A. For sales occurring on or after October 1, 2013 and before January 1, 2016, the rate of tax is 5.5% on the value of all tangible personal property and taxable services, except the rate of tax is:

(1) Eight percent on the value of prepared food;

(2) Eight percent on the value of liquor sold in licensed establishments as defined in Title 28-A, section 2, subsection 15, in accordance with Title 28-A, chapter 43;

(3) Eight percent on the value of rental of living quarters in any hotel, rooming house or tourist or trailer camp; and

(4) Ten percent on the value of rental for a period of less than one year of:

(a) An automobile;

(b) A pickup truck or van with a gross vehicle weight of less than 26,000 pounds rented from a person primarily engaged in the business of renting automobiles; or

(c) A loaner vehicle that is provided other than to a motor vehicle dealer's service customers pursuant to a manufacturer's or dealer's warranty. [PL 2019, c. 607, Pt. B, §2 (AMD).]

B. For sales occurring on or after January 1, 2016 and before May 2, 2018, the rate of tax is 5.5% on the value of all tangible personal property and taxable services, except the rate of tax is:

(1) Eight percent on the value of prepared food;

(2) Eight percent on the value of liquor sold in licensed establishments as defined in Title 28-A, section 2, subsection 15, in accordance with Title 28-A, chapter 43;

(3) Nine percent on the value of rental of living quarters in any hotel, rooming house or tourist or trailer camp; and

(4) Ten percent on the value of rental for a period of less than one year of:

(a) An automobile;

(b) A pickup truck or van with a gross vehicle weight of less than 26,000 pounds rented from a person primarily engaged in the business of renting automobiles; or

(c) A loaner vehicle that is provided other than to a motor vehicle dealer's service customers pursuant to a manufacturer's or dealer's warranty. [PL 2019, c. 607, Pt. B, §3 (AMD).]

C. For sales occurring on or after May 2, 2018 and before October 1, 2019, the rate of tax is 5.5% on the value of all tangible personal property and taxable services, except the rate of tax is:

(1) Eight percent on the value of prepared food;

(2) Eight percent on the value of liquor sold in licensed establishments as defined in Title 28-A, section 2, subsection 15, in accordance with Title 28-A, chapter 43;

(3) Nine percent on the value of rental of living quarters in any hotel, rooming house or tourist or trailer camp;

(4) Ten percent on the value of rental for a period of less than one year of:

(a) An automobile;

(b) A pickup truck or van with a gross vehicle weight of less than 26,000 pounds rented from a person primarily engaged in the business of renting automobiles; or

(c) A loaner vehicle that is provided other than to a motor vehicle dealer's service customers pursuant to a manufacturer's or dealer's warranty; and

(5) Ten percent on the value of adult use cannabis and adult use cannabis products beginning on the first day of the calendar month in which adult use cannabis and adult use cannabis products may be sold in the State by a cannabis establishment licensed to conduct retail sales pursuant to Title 28-B, chapter 1. [PL 2019, c. 607, Pt. B, §4 (AMD); PL 2021, c. 669, §5 (REV).]

D. For sales occurring on or after October 1, 2019, the rate of tax is 5.5% on the value of all tangible personal property and taxable services, except the rate of tax is:

(1) Eight percent on the value of prepared food;

(2) Eight percent on the value of liquor sold in licensed establishments as defined in Title 28-A, section 2, subsection 15, in accordance with Title 28-A, chapter 43 and liquor sold for on-premises consumption by a licensed brewery, small brewery, tenant brewery, winery, small winery, tenant winery, distillery or small distillery pursuant to Title 28-A, section 1355-A, subsection 2, paragraph B;

(3) Nine percent on the value of rental of living quarters in any hotel, rooming house or tourist or trailer camp;

(4) Ten percent on the value of rental for a period of less than one year of:

(a) An automobile; or

(c) A loaner vehicle that is provided other than to a motor vehicle dealer's service customers pursuant to a manufacturer's or dealer's warranty; and

(5) Before January 1, 2026, 10% on the value of adult use cannabis, adult use cannabis products and, if sold by a person to an individual who is not a qualifying patient, cannabis and cannabis products beginning on the first day of the calendar month in which adult use cannabis and adult use cannabis products may be sold in the State by a cannabis establishment licensed to conduct retail sales pursuant to Title 28-B, chapter 1. For sales occurring on or after January 1, 2026, the applicable rate of tax under this subparagraph is 14%. [PL 2025, c. 87, §7 (AMD); PL 2025, c. 388, Pt. F, §1 (AMD); PL 2025, c. 388, Pt. F, §5 (AFF).]

[PL 2025, c. 87, §7 (AMD); PL 2025, c. 388, Pt. F, §1 (AMD); PL 2025, c. 388, Pt. F, §5 (AFF).]

2. Public utility sales; tax added to rates. The tax imposed upon the sale and distribution of gas, water or electricity by any public utility, the rates for which sale and distribution are established by the Public Utilities Commission, must be added to the rates so established.

[PL 2019, c. 401, Pt. B, §16 (NEW).]

SECTION HISTORY

PL 1965, c. 362, §6 (AMD). PL 1967, c. 71 (AMD). P&SL 1967, c. 191, §D1 (AMD). PL 1967, c. 544, §92 (AMD). PL 1967, c. 544, §112 (RP). PL 1969, c. 295, §2 (AMD). PL 1973, c. 766, §2 (AMD). PL 1977, c. 198, §6 (AMD). PL 1983, c. 859, §§M7,M13 (AMD). PL 1985, c. 783, §5 (AMD). PL 1987, c. 497, §40 (AMD). PL 1989, c. 533, §§10,14 (AMD). PL 1989, c. 588, §B2 (AMD). PL 1989, c. 871, §16 (AMD). PL 1991, c. 528, §§XX1,2 (AMD). PL 1991, c. 528, §§XX7,8,RRR (AFF). PL 1991, c. 591, §§XX1,2 (AMD). PL 1991, c. 591, §§XX7,8 (AFF). PL 1993, c. 410, §§LLL1,KKKK1 (AMD). PL 1993, c. 410, §LLL5 (AFF). PL 1993, c. 471, §3 (AMD). PL 1993, c. 701, §§6,7 (AMD). PL 1993, c. 701, §10 (AFF). PL 1995, c. 5, §F1 (AMD). PL 1995, c. 5, §F2 (AFF). PL 1995, c. 281, §§18,19 (AMD). PL 1995, c. 281, §42 (AFF). PL 1999, c. 401, §§X1-3 (AMD). PL 1999, c. 401, §X5 (AFF). PL 1999, c. 414, §23 (AMD). PL

1999, c. 488, §11 (AMD). PL 2001, c. 439, §TTTT2 (AMD). PL 2001, c. 439, §TTTT3 (AFF). PL 2003, c. 510, §C12 (AMD). PL 2003, c. 510, §C13 (AFF). PL 2003, c. 673, §V23 (AMD). PL 2003, c. 673, §V29 (AFF). PL 2007, c. 410, §5 (AMD). PL 2007, c. 410, §6 (AFF). PL 2007, c. 438, §48 (AMD). PL 2007, c. 444, §1 (AMD). PL 2007, c. 627, §51 (AMD). PL 2007, c. 627, §96 (AFF). PL 2011, c. 209, §4 (AMD). PL 2011, c. 209, §5 (AFF). PL 2013, c. 368, Pt. M, §2 (AMD). PL 2013, c. 368, Pt. N, §2 (AMD). PL 2013, c. 588, Pt. E, §11 (AMD). PL 2015, c. 267, Pt. OOOO, §5 (AMD). PL 2015, c. 267, Pt. OOOO, §7 (AFF). PL 2015, c. 300, Pt. A, §25 (AMD). PL 2017, c. 409, Pt. D, §2 (AMD). PL 2019, c. 231, Pt. A, §10 (AMD). PL 2019, c. 401, Pt. B, §16 (RPR). PL 2019, c. 607, Pt. B, §§2-5 (AMD). PL 2021, c. 578, §4 (AMD). PL 2021, c. 658, §286 (AMD). PL 2021, c. 669, §5 (REV). PL 2023, c. 643, Pt. H, §23 (AMD). PL 2023, c. 643, Pt. H, §29 (AFF). PL 2023, c. 673, §22 (AMD). PL 2023, c. 673, §28 (AFF). PL 2025, c. 87, §7 (AMD). PL 2025, c. 388, Pt. F, §1 (AMD). PL 2025, c. 388, Pt. F, §5 (AFF).

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