§1815. Tax from sales occurring on tribal land

1. Passamaquoddy Sales Tax Fund. The Passamaquoddy Sales Tax Fund, referred to in this section as "the Passamaquoddy fund," is established as a dedicated account to be administered by the Treasurer of State for the purpose of returning sales tax revenue to the Passamaquoddy Tribe pursuant to subsections 2 and 3.
[PL 2021, c. 681, Pt. E, §2 (AMD); PL 2021, c. 681, Pt. E, §3 (AFF).]

1-A. Penobscot Sales Tax Fund. The Penobscot Sales Tax Fund, referred to in this section as "the Penobscot fund," is established as a dedicated account to be administered by the Treasurer of State for the purpose of returning sales tax revenue to the Penobscot Nation pursuant to subsections 2 and 3.
[PL 2021, c. 681, Pt. E, §2 (NEW); PL 2021, c. 681, Pt. E, §3 (AFF).]

1-B. Maliseet Sales Tax Fund. The Maliseet Sales Tax Fund, referred to in this section as "the Maliseet fund," is established as a dedicated account to be administered by the Treasurer of State for the purpose of returning sales tax revenue to the Houlton Band of Maliseet Indians pursuant to subsections 2 and 3.
[PL 2021, c. 681, Pt. E, §2 (NEW); PL 2021, c. 681, Pt. E, §3 (AFF).]

1-C. Mi'kmaq Sales Tax Fund. The Mi'kmaq Sales Tax Fund, referred to in this section as "the Mi'kmaq fund," is established as a dedicated account to be administered by the Treasurer of State for the purpose of returning sales tax revenue to the Mi'kmaq Nation pursuant to subsections 2 and 3.
[PL 2025, c. 470, Pt. D, §2 (NEW); PL 2025, c. 470, Pt. D, §6 (AFF).]

2. Monthly transfer. By the 20th day of each month, the assessor shall notify the State Controller and the Treasurer of State of the amount of revenue attributable to the tax collected under this chapter in the previous month on sales occurring on the Passamaquoddy Indian territory, the Penobscot Indian territory, the Houlton Band Trust Land and the Mi'kmaq Nation Trust Land, respectively, reduced by the transfer to the Local Government Fund required by Title 30-A, section 5681. When notified by the assessor, the State Controller shall transfer those amounts to the Passamaquoddy fund, the Penobscot fund, the Maliseet fund and the Mi'kmaq fund, respectively.

For purposes of this subsection, a sale occurs on the Passamaquoddy Indian territory, the Penobscot Indian territory, the Houlton Band Trust Land or the Mi'kmaq Nation Trust Land if:

A. The business location of the seller from which the purchase is made is on Passamaquoddy Indian territory, Penobscot Indian territory, Houlton Band Trust Land or Mi'kmaq Nation Trust Land, respectively; and [PL 2025, c. 470, Pt. D, §3 (AMD); PL 2025, c. 470, Pt. D, §6 (AFF).]

B. The tangible personal property or taxable service is received by the purchaser also on Passamaquoddy Indian territory, Penobscot Indian territory, Houlton Band Trust Land or Mi'kmaq Nation Trust Land, respectively. For purposes of this paragraph, "received" has the same meaning as in section 1819. [PL 2025, c. 470, Pt. D, §3 (AMD); PL 2025, c. 470, Pt. D, §6 (AFF).]
[PL 2025, c. 470, Pt. D, §3 (AMD); PL 2025, c. 470, Pt. D, §6 (AFF).]

3. Monthly payment. By the end of each month, the Treasurer of State shall make payments to the Passamaquoddy Tribe from the Passamaquoddy fund, to the Penobscot Nation from the Penobscot fund, to the Houlton Band of Maliseet Indians from the Maliseet fund and to the Mi'kmaq Nation from the Mi'kmaq fund equal to the amounts transferred into the respective fund.
[PL 2025, c. 470, Pt. D, §4 (AMD); PL 2025, c. 470, Pt. D, §6 (AFF).]

4. Quarterly reconciliation. The monthly payments due under this section must be adjusted by any credit or debit necessary for a quarterly reconciliation of payments and transfers made under this section for any erroneous payment or transfers, any erroneous collection and any corresponding refund and by any subsequent assessment, remittance or refund of sales tax to or by the State.
[PL 2025, c. 470, Pt. D, §5 (AMD); PL 2025, c. 470, Pt. D, §6 (AFF).]

SECTION HISTORY

PL 1999, c. 477, §1 (NEW). PL 2021, c. 681, Pt. E, §2 (AMD). PL 2021, c. 681, Pt. E, §3 (AFF). PL 2025, c. 470, Pt. D, §§2-5 (AMD). PL 2025, c. 470, Pt. D, §6 (AFF).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the First Special Session of the 132nd Maine Legislature and is current through October 1, 2025. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.