§1951-A. Collection of tax; report to State Tax Assessor

1. Monthly report and payment. Every retailer shall file with the State Tax Assessor, on or before the 15th day of each month, a return made under the penalties of perjury on a form prescribed by the assessor. The return must report the total sale price of all sales made during the preceding calendar month and such other information as the assessor requires. The assessor may permit the filing of returns other than monthly. The assessor, by rule, may waive reporting nontaxable sales. The assessor may for good cause extend for not more than 30 days the time for filing returns required under this Part. Every person subject to the use tax shall file similar returns, at similar dates, and pay the tax or furnish a receipt for the tax from a registered retailer.
[PL 2011, c. 285, §7 (AMD).]

2. Estimated payment.
[PL 1999, c. 471, §1 (RP).]

3. Reporting tax on casual rentals on individual income tax returns. An individual whose only sales tax collection responsibility under this Title is the collection of sales tax on casual rentals of living quarters pursuant to section 1764 and whose sales tax liability in connection with those rentals during the period of the individual's income tax return is expected to be less than $2,000 may report and pay that sales tax on the individual's Maine income tax return for that year in lieu of filing returns under subsection 1. If the individual's actual sales tax liability in connection with those rentals is $2,000 or more for that year, the individual must file returns as required under subsection 1 during the succeeding year.
[PL 2011, c. 285, §7 (AMD).]

SECTION HISTORY

PL 1991, c. 9, §E24 (NEW). PL 1991, c. 780, §Q2 (AMD). PL 1991, c. 780, §Q4 (AFF). PL 1993, c. 395, §16 (AMD). PL 1999, c. 471, §1 (AMD). PL 2007, c. 438, §50 (AMD). PL 2007, c. 539, Pt. KKK, §1 (AMD). PL 2011, c. 285, §7 (AMD).

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