

§2552. Tax imposed

1. Rate. Effective January 1, 2016, a tax at the rate of 6% is imposed on the value of the following services sold in this State:

- A. Cable and satellite television or radio services; [PL 2015, c. 267, Pt. TTTT, §3 (AMD); PL 2015, c. 267, Pt. TTTT, §9 (AFF).]
- B. Fabrication services; [PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]
- C. Rental of video media and video equipment; [PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]
- D. Rental of furniture, audio media and audio equipment pursuant to a rental-purchase agreement as defined in Title 9-A, section 11-105; [PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]
- E. Telecommunications services; [PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]
- F. The installation, maintenance or repair of telecommunications equipment; [PL 2005, c. 12, Pt. VV, §2 (AMD).]
- G. Private nonmedical institution services; [PL 2015, c. 300, Pt. A, §32 (AMD).]
- H. Community support services for persons with mental health diagnoses; [PL 2007, c. 539, Pt. DDD, §5 (AMD).]
- I. Community support services for persons with intellectual disabilities or autism; [PL 2011, c. 542, Pt. A, §139 (AMD).]
- J. Home support services; [PL 2013, c. 368, Pt. OOOO, §2 (AMD).]
- K. [PL 2009, c. 213, Pt. S, §12 (RP); PL 2009, c. 213, Pt. S, §16 (AFF); PL 2009, c. 434, §31 (RP).]
- L. Ancillary services; and [PL 2013, c. 368, Pt. OOOO, §3 (AMD).]
- M. Group residential services for persons with brain injuries. [PL 2013, c. 368, Pt. OOOO, §4 (NEW).]

[PL 2015, c. 267, Pt. TTTT, §3 (AMD); PL 2015, c. 267, Pt. TTTT, §9 (AFF); PL 2015, c. 300, Pt. A, §32 (AMD).]

2. Determination of value; liability; statement. Value is measured by the sale price. The liability for, or the incidence of, the tax imposed by this section is declared to be a levy on the seller. If a seller includes this tax on a customer's bill, it must be shown as a separate line item and identified as a service provider tax.

[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

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).

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