**§7122. Definitions**

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [PL 2001, c. 496, §1 (NEW).]

**1. Agreement.**  "Agreement" means the Streamlined Sales and Use Tax Agreement.

[PL 2001, c. 496, §1 (NEW).]

**2. Certified automated system.**  "Certified automated system" means software certified jointly by the states that are signatories to the agreement to calculate the tax imposed by each jurisdiction on a transaction, determine the amount of tax to remit to the appropriate state and maintain a record of the transaction.

[PL 2001, c. 496, §1 (NEW).]

**3. Certified service provider.**  "Certified service provider" means an agent certified jointly by the states that are signatories to the agreement to perform all of the seller's sales tax functions.

[PL 2001, c. 496, §1 (NEW).]

**4. Sales tax.**  "Sales tax" means the tax imposed by section 1811.

[PL 2001, c. 496, §1 (NEW).]

**5. Seller.**  "Seller" means any person making sales, leases or rentals of personal property or services.

[PL 2001, c. 496, §1 (NEW).]

**6. State.**  "State" means any state of the United States or the District of Columbia.

[PL 2001, c. 496, §1 (NEW).]

**7. Use tax.**  "Use tax" means the tax imposed by section 1861.

[PL 2001, c. 496, §1 (NEW).]

SECTION HISTORY

PL 2001, c. 496, §1 (NEW).

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