

## CHAPTER 221

### OVERPAYMENTS, REFUNDS

#### §2011. Overpayment; refunds

If the State Tax Assessor determines, upon written application by a taxpayer or during the course of an audit, that any tax under this Part has been paid more than once or has been erroneously or illegally collected or computed, the assessor shall certify to the State Controller the amount paid in excess of that legally due. That amount must be credited by the assessor on any taxes then due from the taxpayer and the balance refunded to the taxpayer or the taxpayer's successor in interest, but no such credit or refund may be allowed unless within 3 years from the date of overpayment either a written petition stating the grounds upon which the refund or credit is claimed is filed with the assessor or the overpayment is discovered on audit. Interest at the rate determined pursuant to section 186 must be paid on any balance refunded pursuant to this chapter from the date the return listing the overpayment was filed or the date the payment was made, whichever is later, except that no interest may be paid with respect to the refunds provided by section 2013 and, in cases of excessive or erroneous collections, interest must be paid in accordance with section 1814, subsection 3. At the election of the assessor, unless the taxpayer specifically requests a cash refund, the refund may be credited to the taxpayer's sales and use tax account, but, in the case of a credit no further interest may accrue from the date of that election. The taxpayer may not apply for a refund of any amount assessed when administrative and judicial review under section 151 has been completed. [PL 2005, c. 218, §29 (AMD).]

A taxpayer making an application for a refund or credit of erroneously or illegally collected sales tax paid by the taxpayer to the retailer must submit an affidavit as prescribed by the assessor stating in part that the refund or credit has not been and will not be requested from the retailer. [PL 2017, c. 257, §1 (NEW); PL 2017, c. 257, §6 (AFF).]

A taxpayer dissatisfied with the decision of the assessor, upon a written request for refund filed under this section may request reconsideration and appeal from the reconsideration in the same manner and under the same conditions as in the case of assessments made under chapter 7. The decision of the assessor upon a written request for refund becomes final as to law and fact in the same manner and under the same conditions as in the case of assessments made under chapter 7. [PL 2013, c. 331, Pt. C, §10 (AMD); PL 2013, c. 331, Pt. C, §41 (AFF).]

#### SECTION HISTORY

PL 1977, c. 694, §707 (AMD). PL 1979, c. 378, §17 (AMD). PL 1981, c. 180, §§2,3 (AMD). PL 1985, c. 691, §24 (AMD). PL 1987, c. 772, §25 (AMD). PL 2005, c. 218, §29 (AMD). PL 2013, c. 331, Pt. C, §10 (AMD). PL 2013, c. 331, Pt. C, §41 (AFF). PL 2017, c. 257, §1 (AMD). PL 2017, c. 257, §6 (AFF).

#### §2012. Refund of sales tax on goods removed from State

A business that operates both within and without this State may request a refund of Maine sales tax paid at the time of purchase on tangible personal property that is placed in inventory in this State and subsequently withdrawn from inventory for: [PL 2015, c. 300, Pt. A, §27 (NEW).]

**1. Use outside the State.** Use at a fixed location of the business in another taxing jurisdiction; [PL 2015, c. 300, Pt. A, §27 (NEW).]

**2. Fabrication, attachment or incorporation outside the State.** Fabrication, attachment or incorporation into other tangible personal property for use at a fixed location of the business in another taxing jurisdiction; or [PL 2015, c. 300, Pt. A, §27 (NEW).]

**3. Incorporation into real property.** Incorporation into real property located in another taxing jurisdiction.

[PL 2015, c. 300, Pt. A, §27 (NEW).]

In order to be eligible for the refund, the tangible personal property on which sales tax was paid may not be used by the business prior to its withdrawal from inventory for any purpose other than storage or the fabrication, attachment or incorporation described in subsection 2. The business must also maintain inventory records by which the acquisition and disposition of such tangible personal property may be traced. A refund may not be made when the taxing jurisdiction to which the tangible personal property is removed levies a sales or use tax. Refunds under this section must be requested in accordance with section 2011. [PL 2015, c. 300, Pt. A, §27 (NEW).]

## SECTION HISTORY

PL 1967, c. 88 (AMD). PL 2015, c. 300, Pt. A, §27 (RPR).

### §2013. Refund of sales tax on depreciable machinery and equipment purchases

**1. Definitions.** As used in this section, unless the context otherwise indicates, the following words have the following meanings.

A. "Commercial agricultural production" means commercial production of crops, maple syrup, honey, plants, trees, compost and livestock. [PL 2019, c. 7, §1 (AMD).]

A-1. "Commercial aquacultural production" means the commercial production of cultured fish, shellfish, seaweed or other marine plants for human and animal consumption, including:

- (1) All cultivating activities occurring at hatcheries or nurseries, from the egg, larval or spore stages to the transfer of the product to a growing site; and
- (2) All cultivating activities occurring on water, from the receipt of fish, shellfish, seaweed or other marine plants from onshore facilities to the delivery of harvested products to onshore facilities for processing. [PL 1993, c. 151, §1 (NEW).]

B. "Commercial fishing" means attempting to catch fish or any other marine animals or organisms with the intent of disposing of them for profit or trade in commercial channels and does not include subsistence fishing for personal use, sport fishing or charter boat fishing where the vessel is used for carrying sport anglers to available fishing grounds. [PL 1993, c. 151, §1 (AMD).]

B-1. "Commercial wood harvesting" means the commercial severance and yarding of trees for sale or for processing into logs, pulpwood, bolt wood, wood chips, stud wood, poles, pilings, biomass or fuel wood or other products commonly known as forest products. [PL 2011, c. 657, Pt. N, §2 (NEW); PL 2011, c. 657, Pt. N, §3 (AFF).]

B-2. "Commercial mining" means the commercial extraction or removal of metallic minerals or overburden or the preparation, washing, cleaning or other treatment of metallic minerals and includes the bulk sampling, advanced exploration, extraction or beneficiation of metallic minerals within a mining area.

"Commercial mining" does not include:

- (1) Exploration;
- (2) The physical extraction, crushing, grinding, storage or heating of calcium carbonate or limestone to produce cement;
- (3) The exploration for or physical extraction, crushing, grinding, sorting or storage of borrow, topsoil, clay or silt; or
- (4) The exploration for or physical extraction, crushing, grinding, sorting or storage of gemstones, aggregate, dimension stone or other construction materials from a quarry.

As used in this paragraph, "advanced exploration," "beneficiation," "cement," "exploration" and "metallic mineral" have the same meanings as in Title 38, section 490-MM. [PL 2025, c. 469, §13 (NEW); PL 2025, c. 469, §44 (AFF).]

C. "Depreciable machinery and equipment" means, except as otherwise provided by this paragraph, that part of the following machinery and equipment for which depreciation is allowable under the Code and repair parts for that machinery and equipment:

- (1) New or used machinery and equipment for use directly and primarily in commercial agricultural production, including self-propelled vehicles; attachments and equipment for the production of field and orchard crops; new or used machinery and equipment for use directly and primarily in production of milk, maple syrup or honey, animal husbandry and production of livestock, including poultry; new or used machinery and equipment used in the removal and storage of manure; and new or used machinery and equipment not used directly and primarily in commercial agricultural production, but used to transport potatoes from a truck into a storage location;
- (2) New or used watercraft, nets, traps, cables, tackle and related equipment necessary to and used directly and primarily in commercial fishing;
- (3) New or used watercraft, machinery or equipment used directly and primarily for commercial aquacultural production, including, but not limited to: nets; ropes; cables; anchors and anchor weights; shackles and other hardware; buoys; fish tanks; fish totes; oxygen tanks; pumping systems; generators; water-heating systems; boilers and related pumping systems; diving equipment; feeders and related equipment; power-generating equipment; tank water-level sensors; aboveground piping; water-oxygenating systems; fish-grading equipment; safety equipment; and sea cage systems, including walkways and frames, lights, netting, buoys, shackles, ropes, cables, anchors and anchor weights;
- (4) New or used machinery and equipment for use directly and primarily in commercial wood harvesting, including, but not limited to, chain saws, skidders, delimbers, forwarders, slashers, feller bunchers and wood chippers; and
- (5) New or used machinery and equipment for use directly and primarily in commercial mining.

"Depreciable machinery and equipment" does not include a motor vehicle as defined in section 1752, subsection 7 or a trailer as defined in section 1752, subsection 19-A. [PL 2025, c. 469, §14 (AMD); PL 2025, c. 469, §44 (AFF).]

[PL 2025, c. 469, §§13, 14 (AMD); PL 2025, c. 469, §44 (AFF).]

**2. Refund authorized.** Any person, association of persons, firm or corporation that purchases electricity or fuel, or that purchases or leases depreciable machinery or equipment, for use in commercial agricultural production, commercial fishing, commercial aquacultural production, commercial wood harvesting or commercial mining must be refunded the amount of sales tax paid upon presenting to the assessor evidence that the purchase is eligible for refund under this section.

Evidence required by the assessor may include a copy or copies of that portion of the purchaser's or lessee's most recent filing under the Code that indicates that the purchaser or lessee is engaged in commercial agricultural production, commercial fishing, commercial aquacultural production, commercial wood harvesting or commercial mining and that the purchased machinery or equipment is depreciable for those purposes or would be depreciable for those purposes if owned by the lessee.

In the event that any piece of machinery or equipment is only partially depreciable under the Code, any reimbursement of the sales tax must be prorated accordingly. In the event that electricity or fuel is used in qualifying and nonqualifying activities, any reimbursement of the sales tax must be prorated accordingly.

Application for refunds must be filed with the assessor within 36 months of the date of purchase or execution of the lease.

[PL 2025, c. 469, §15 (AMD); PL 2025, c. 469, §44 (AFF).]

**3. Purchases made free of tax with certificate.** Sales tax need not be paid on the purchase of electricity, fuel or a single item of machinery or equipment if the purchaser has obtained a certificate from the assessor stating that the purchaser is engaged in commercial agricultural production, commercial fishing, commercial aquacultural production, commercial wood harvesting or commercial mining and authorizing the purchaser to purchase electricity, fuel or depreciable machinery and equipment without paying Maine sales tax. The seller is required to obtain a copy of the certificate together with an affidavit as prescribed by the assessor, to be maintained in the seller's records, attesting to the qualification of the purchase for exemption pursuant to this section. In order to qualify for this exemption, the electricity, fuel or depreciable machinery or equipment must be used directly in commercial agricultural production, commercial fishing, commercial aquacultural production, commercial wood harvesting or commercial mining. In order to qualify for this exemption, the electricity or fuel must be used in qualifying activities, including support operations.

[PL 2025, c. 469, §16 (AMD); PL 2025, c. 469, §44 (AFF).]

**4. Information on processes for refunds and appeals.** The assessor shall post information describing the process for requesting a refund under this section on the bureau's publicly accessible website along with a description of the process to appeal a denial of refund request.

[PL 2011, c. 285, §8 (AMD); PL 2011, c. 285, §15 (AFF).]

#### SECTION HISTORY

PL 1977, c. 686, §5 (NEW). PL 1979, c. 190 (AMD). PL 1981, c. 364, §28 (AMD). PL 1981, c. 680 (AMD). PL 1983, c. 571, §3 (AMD). PL 1985, c. 411, §§1,2 (AMD). PL 1985, c. 447, §§1-3 (AMD). PL 1985, c. 691, §§25,26,48 (AMD). PL 1985, c. 737, §A98 (AMD). PL 1989, c. 533, §§11-13 (AMD). PL 1989, c. 847, §3 (AMD). PL 1993, c. 151, §1 (AMD). PL 1993, c. 395, §17 (AMD). PL 1993, c. 680, §A30 (AMD). PL 1997, c. 514, §1 (AMD). PL 1999, c. 708, §32 (AMD). PL 1999, c. 757, §1 (AMD). PL 1999, c. 757, §3 (AFF). PL 2001, c. 396, §24 (AMD). PL 2005, c. 519, §QQQ1 (AMD). PL 2005, c. 519, §QQQ2 (AFF). PL 2005, c. 638, §2 (AMD). PL 2007, c. 466, Pt. A, §60 (AMD). PL 2007, c. 649, §8 (AMD). PL 2009, c. 632, §3 (AMD). RR 2011, c. 2, §41 (COR). PL 2011, c. 285, §8 (AMD). PL 2011, c. 285, §15 (AFF). PL 2011, c. 380, Pt. EEEE, §§1, 2 (AMD). PL 2011, c. 380, Pt. EEEE, §3 (AFF). PL 2011, c. 657, Pt. N, §2 (AMD). PL 2011, c. 657, Pt. N, §3 (AFF). PL 2015, c. 481, Pt. B, §1 (AMD). PL 2015, c. 481, Pt. B, §2 (AFF). PL 2019, c. 7, §§1, 2 (AMD). PL 2025, c. 469, §§13-16 (AMD). PL 2025, c. 469, §44 (AFF).

#### §2014. Fish passage facilities

Taxes on the sale or use of materials used in the construction of fish passage facilities in new, reconstructed or redeveloped dams, when the fish passage facilities are built in accordance with plans and specifications approved by the Department of Inland Fisheries and Wildlife or the Department of Marine Resources, shall be refundable. [PL 1983, c. 560, §§4, 6 (NEW).]

The State Tax Assessor shall refund sales or use tax paid on these construction materials upon the submission by a person of the following: [PL 1983, c. 560, §§4, 6 (NEW).]

**1. Certification concerning construction.** A certification from the Department of Inland Fisheries and Wildlife or the Department of Marine Resources that the fish passage facilities were constructed in accordance with approved plans and specifications; and

[PL 1983, c. 560, §§4, 6 (NEW).]

**2. Application for tax rebate.** An application for a tax rebate which shall state at a minimum the construction materials purchased, its manufacturers, its cost, the use of which the purchaser has made

of the materials and the seller from whom the purchase was made, and shall be accompanied by a copy of the purchase invoices.

[PL 1983, c. 560, §§4, 6 (NEW).]

## SECTION HISTORY

PL 1983, c. 560, §§4,6 (NEW).

### §2015. Rental vehicle excise tax reimbursement

**1. Report.** Annually, on or before September 1st, a vehicle owner or rental company engaged in the business of renting automobiles for a period of less than one year, in order to claim an excise tax reimbursement, shall file a report with the State Tax Assessor. The report must include the information required by the State Tax Assessor to determine the taxpayer's excise tax reimbursement entitlement. The State Tax Assessor may extend the September 1st filing deadline for a period not to exceed one year for good cause.

[PL 1993, c. 701, §8 (NEW); PL 1993, c. 701, §10 (AFF).]

**2. Reimbursement.** The State Tax Assessor shall determine the reimbursement to be paid to a taxpayer filing a return pursuant to subsection 1. The reimbursement is the amount that is the smaller of:

A. The amount determined by computing the total excise tax credit entitlement during the most recently completed period from July 1st to June 30th for which a taxpayer has filed a return pursuant to subsection 1. An excise tax credit accrues for each vehicle excise tax paid in the prior completed period for which the associated Maine registration was surrendered prior to the expiration of the associated 12-month excise tax period, unless the excise tax was credited to another registration, in which case the 12-month period continues to run in association with the replacement registration. The amount of the credit is equal to the amount of the excise tax paid in order to register the original vehicle multiplied by a fraction, the numerator of which is the number of complete months short of 12 months during which the registration was surrendered and the denominator is 12; or [PL 1993, c. 701, §8 (NEW); PL 1993, c. 701, §10 (AFF).]

B. Three-tenths of the amount of tax paid to the State by the taxpayer resulting from the tax on the rental of automobiles for a period of less than one year during the most recently completed period from July 1st to June 30th. [PL 1993, c. 701, §8 (NEW); PL 1993, c. 701, §10 (AFF).]

[PL 1993, c. 701, §8 (NEW); PL 1993, c. 701, §10 (AFF).]

**3. Treasurer of State; notification.** Upon the determination of the reimbursement amount to be paid to a vehicle owner or rental company, the State Tax Assessor shall inform the Treasurer of State of the determination and the Treasurer of State shall make the reimbursement. These reimbursements must be accounted for and paid as sales and use tax refunds. Unless the reimbursement is paid before November 1st of the year in which the report required in subsection 1 is filed or within 60 days of the filing of that report, whichever is later, interest at the rate provided in section 186 must be paid for the period of time that transpires after the deadline before payment is made.

[PL 1993, c. 701, §8 (NEW); PL 1993, c. 701, §10 (AFF).]

## SECTION HISTORY

PL 1993, c. 701, §8 (NEW). PL 1993, c. 701, §10 (AFF).

### §2016. Pine Tree Development Zone businesses; reimbursement of certain taxes

**1. Terms defined.** As used in this section, the terms "qualified Pine Tree Development Zone business" and "qualified business activity" have the meanings given to them in Title 30-A, section 5250-I. For the purposes of this section, "primarily" means more than 50% of the time during the period that begins on the date on which the property is first placed in service by the purchaser and ends 2 years

from that date or at the time the property is sold, destroyed or otherwise permanently removed from service by the purchaser, whichever occurs first.

[PL 2005, c. 351, §9 (NEW); PL 2005, c. 351, §26 (AFF).]

**2. Reimbursement allowed.** A reimbursement is allowed as provided in this section for a tax paid pursuant to this Part with respect to:

A. The sale or use of tangible personal property that is physically incorporated in and becomes a permanent part of real property that is owned by or sold to a qualified Pine Tree Development Zone business and that is used directly and primarily by that business in one or more qualified business activities; or [PL 2017, c. 440, §8 (NEW); PL 2017, c. 440, §16 (AFF).]

B. The sale or use of tangible personal property and the transmission and distribution of electricity to a qualified Pine Tree Development Zone business that is used directly and primarily in one or more qualified business activities. [PL 2017, c. 440, §8 (NEW); PL 2017, c. 440, §16 (AFF).]  
[PL 2017, c. 440, §8 (RPR); PL 2017, c. 440, §16 (AFF).]

**3. Claim for reimbursement.** Claims under this section for reimbursement of taxes are controlled by this subsection.

A. A claim for reimbursement under this section pursuant to subsection 2, paragraph A must be filed by the contractor or subcontractor with the State Tax Assessor within 3 years from the date on which the tangible personal property was incorporated into real property. The reimbursement claim must be submitted on a form prescribed by the assessor and must be accompanied by a statement from a qualified Pine Tree Development Zone business certifying, under penalties of perjury, that the personal property with respect to which the tax was paid by the claimant has been placed in use directly and primarily in a qualified business activity. All records pertaining to such certification and to the transactions in question must be retained for at least 6 years by the contractor or subcontractor, by the qualified Pine Tree Development Zone business and by the person, if any, that sold the real property in question to that business. The reimbursement claim must be accompanied by such additional information as the assessor may require. If a sales or use tax is included in the contractor's or subcontractor's contract price, the contractor or subcontractor shall file, at the request of the qualified Pine Tree Development Zone business, a claim for reimbursement in accordance with this section and pay the reimbursement to the qualified Pine Tree Development Zone business. [PL 2017, c. 440, §9 (AMD); PL 2017, c. 440, §16 (AFF).]

B. If, by agreement between the contractor or subcontractor and the qualified Pine Tree Development Zone business, the contractor or subcontractor assigns its right to claim and receive reimbursement pursuant to subsection 2, paragraph A, the qualified Pine Tree Development Zone business must file a claim for reimbursement in accordance with this subsection. A reimbursement may not be issued to a qualified Pine Tree Development Zone business under this paragraph unless the contractor or subcontractor has previously submitted to the bureau a certificate, signed by the contractor or subcontractor, releasing the contractor's or subcontractor's claim to the reimbursement. The certificate must be in a format prescribed by the assessor. [PL 2017, c. 440, §9 (AMD); PL 2017, c. 440, §16 (AFF).]

C. A claim for reimbursement under subsection 2, paragraph B by a qualified Pine Tree Development Zone business must include proof that the business was issued a certificate of qualification by the Commissioner of Economic and Community Development pursuant to Title 30-A, section 5250-O. [PL 2017, c. 440, §9 (NEW); PL 2017, c. 440, §16 (AFF).]  
[PL 2017, c. 440, §9 (AMD); PL 2017, c. 440, §16 (AFF).]

**4. Limitations.** The following are the limitations on reimbursements made pursuant to this section.

A. Reimbursements made by the assessor pursuant to subsection 2, paragraph A are limited to taxes paid in connection with sales of tangible personal property that occur within a period of 10

years in the case of a qualified Pine Tree Development Zone business located in a tier 1 location, as defined in Title 30-A, section 5250-I, subsection 21-A, and 5 years in the case of a qualified Pine Tree Development Zone business located in a tier 2 location, as defined in Title 30-A, section 5250-I, subsection 21-B, from the date the qualified Pine Tree Development Zone business receiving the property is certified pursuant to Title 30-A, section 5250-O or by December 31, 2034, whichever occurs first. [PL 2023, c. 412, Pt. J, §9 (AMD).]

B. Reimbursement pursuant to subsection 2, paragraph A of taxes paid in connection with the sale of tangible personal property subsequently attached to real property may not be made when those real property improvements:

- (1) Are owned by more than one person prior to their acquisition by the qualified Pine Tree Development Zone business whose certification accompanies the reimbursement claim pursuant to subsection 3; or
- (2) Have been used for a business purpose by a person other than the qualified Pine Tree Development Zone business whose certification accompanies the reimbursement claim pursuant to subsection 3. [PL 2017, c. 440, §10 (AMD); PL 2017, c. 440, §16 (AFF).]

C. Reimbursements pursuant to subsection 2, paragraph B are limited to taxes paid in connection with the sale or use of tangible personal property and the transmission and distribution of electricity that has occurred within the period of time between the date a qualified Pine Tree Development Zone business was issued a letter of certification pursuant to Title 30-A, section 5250-O and the date the business received a sales tax exemption certificate pursuant to eligibility for a sales tax exemption under section 1760, subsection 87, but in no case may this period of time exceed a period of time beyond 2 years from the date of issuance of the letter of certification. [PL 2017, c. 440, §10 (NEW); PL 2017, c. 440, §16 (AFF).]

[PL 2023, c. 412, Pt. J, §9 (AMD).]

**5. Audit.** The assessor has the authority to audit any claim filed under this section. If the assessor determines that the amount of the claimed reimbursement is incorrect, the assessor shall redetermine the claim and notify the claimant in writing of the redetermination. If the claimant has received reimbursement of an amount that the assessor concludes should not have been reimbursed, the assessor may issue an assessment for that amount within 3 years from the date the reimbursement claim was filed or at any time if a fraudulent reimbursement claim was filed. The claimant may seek reconsideration, pursuant to section 151, of the redetermination or assessment. [PL 2005, c. 351, §9 (NEW); PL 2005, c. 351, §26 (AFF).]

**6. Payment of claims.** The State Tax Assessor shall determine the benefit for each claimant under this section. The assessor shall pay the certified amounts to each approved applicant qualifying for the benefit under this section within 30 days after receipt of a properly completed claim. Interest is not allowed on any payment made to a claimant pursuant to this section. [PL 2011, c. 655, Pt. L, §3 (AMD).]

#### SECTION HISTORY

PL 2005, c. 351, §9 (NEW). PL 2005, c. 351, §26 (AFF). PL 2009, c. 461, §25 (AMD). PL 2009, c. 627, §7 (AMD). PL 2009, c. 627, §12 (AFF). PL 2011, c. 655, Pt. L, §3 (AMD). PL 2017, c. 440, §§8-10 (AMD). PL 2017, c. 440, §16 (AFF). PL 2021, c. 398, Pt. III, §4 (AMD). PL 2023, c. 412, Pt. J, §9 (AMD).

**§2017. Qualified community wind power generator; reimbursement of certain taxes (REPEALED)**

#### SECTION HISTORY

PL 2005, c. 646, §6 (NEW). PL 2005, c. 665, §4 (NEW). PL 2007, c. 466, Pt. A, §61 (RAL). PL 2007, c. 693, §§17-21 (AMD). PL 2007, c. 693, §37 (AFF). PL 2017, c. 170, Pt. F, §2 (RP).

**§2018. Reimbursement of certain taxes relating to advanced communications technology infrastructure**

**(REALLOCATED FROM TITLE 36, SECTION 2017)**

**(REPEALED)**

**SECTION HISTORY**

PL 2007, c. 466, Pt. A, §61 (RAL). MRSA T. 36 §2018, sub-§8 (RP).

**§2019. Refund of sales tax on purchases of parts and supplies**

**(REPEALED)**

**SECTION HISTORY**

PL 2007, c. 658, §3 (NEW). PL 2015, c. 300, Pt. A, §28 (RP).

**§2020. Refund of sales tax on purchases of parts and supplies for windjammers**

**1. Definition.** For purposes of this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Parts and supplies" means any products used directly and primarily for the operation, repair or maintenance of a windjammer, including, but not limited to, sails, rope, wood, rigging, masts, paints, varnishes, undersealers, engines and pumps, and lubricants and fuel. [PL 2011, c. 425, §1 (NEW); PL 2011, c. 425, §3 (AFF).]

B. "Windjammer" means a United States Coast Guard-certified sailing vessel based in the State of traditional construction and designed to a historic standard that is used primarily for providing overnight passenger cruises along the Maine coast for a fee. [PL 2011, c. 425, §1 (NEW); PL 2011, c. 425, §3 (AFF).]

[PL 2011, c. 425, §1 (NEW); PL 2011, c. 425, §3 (AFF).]

**2. Refund authorized.** The State Tax Assessor shall refund to a person that purchases parts and supplies for use in the operation, repair or maintenance of a windjammer the amount of sales tax paid with respect to those parts and supplies upon the person's presenting evidence that the purchase is eligible for a refund under this section. The refund claim must be submitted on a form prescribed by the assessor and must be accompanied by a copy or copies of that portion of the purchaser's most recent filing under the Code indicating that the purchaser is engaged in the operation of a windjammer and such additional information as the assessor may require. An application for a refund under this subsection must be filed with the assessor within 36 months of the date of purchase.

[PL 2011, c. 425, §1 (NEW); PL 2011, c. 425, §3 (AFF).]

**3. Purchases made free of tax with certificate.** Sales tax need not be paid on the purchase of parts and supplies for use in the operation, repair or maintenance of a windjammer if the purchaser has obtained a certificate from the assessor stating that the purchaser is engaged in the operation of a windjammer and authorizing the purchaser to purchase parts and supplies for use in the operation, repair and maintenance of a windjammer without paying Maine sales tax. The seller shall obtain a copy of the certificate together with an affidavit as prescribed by the assessor, to be maintained in the seller's records, attesting to the qualification of purchases for exemption pursuant to this section.

[PL 2011, c. 425, §1 (NEW); PL 2011, c. 425, §3 (AFF).]

**4. Audit.** The assessor may audit a claim for refund filed under subsection 2 or the use of a certificate issued under subsection 3. If the assessor determines that the amount of the claimed refund is incorrect or that the certificate has been used inappropriately, the assessor may issue an assessment



within 3 years from the date of purchase or the date the claim was filed, whichever is later, or at any time if a fraudulent claim was filed. The claimant may seek reconsideration of the assessment pursuant to section 151.

[PL 2011, c. 425, §1 (NEW); PL 2011, c. 425, §3 (AFF).]

**5. Payment of claims.** The assessor shall pay the approved amount to qualified applicants under this section within 30 days after receipt of a properly completed claim. Interest is not allowed on any payment made to a claimant pursuant to this section.

[PL 2011, c. 425, §1 (NEW); PL 2011, c. 425, §3 (AFF).]

## SECTION HISTORY

PL 2011, c. 425, §1 (NEW). PL 2011, c. 425, §3 (AFF).

### §2021. Refund of sales and use tax on purchases of battery energy storage systems

**1. Definitions.** For purposes of this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Energy storage system" means commercial machinery or equipment that is capable of absorbing energy, storing the energy for a period of time and discharging the energy after it has been stored. [PL 2021, c. 758, §1 (NEW).]

B. "Qualifying battery energy storage system" means an energy storage system that is a battery energy storage system with a capacity of 50 megawatts or greater that is located at a single site in the State, as evidenced by the interconnection agreement that applies to the battery energy storage system, and includes all parts and accessories that are integral to such a battery energy storage system. [PL 2021, c. 758, §1 (NEW).]

[PL 2021, c. 758, §1 (NEW).]

**2. Refund authorized.** The assessor shall refund the sales or use tax imposed pursuant to this Part and paid by a person that purchases a qualifying battery energy storage system on or after January 1, 2023 and before December 31, 2025.

[PL 2021, c. 758, §1 (NEW).]

**3. Procedure and limitations.** A person that purchases a qualifying battery energy storage system and pays the tax imposed pursuant to this Part may submit a claim for reimbursement on a form prescribed by the assessor filed within 3 years of the payment of the sales or use tax to which the reimbursement relates, except that a claim for reimbursement may not be submitted prior to July 1, 2023.

[PL 2021, c. 758, §1 (NEW).]

**4. Audit.** The assessor may audit a claim for reimbursement filed under this section. If the assessor determines that the amount of the reimbursement was incorrect, the assessor may issue an assessment within 3 years from the date of purchase of the qualifying battery energy storage system or the date the claim was filed, whichever is later, or at any time if a fraudulent claim was filed. The claimant may seek reconsideration of the assessment pursuant to section 151.

[PL 2021, c. 758, §1 (NEW).]

**5. Payment of claims.** The assessor shall pay the reimbursement amount to the claimant within 30 days after receipt of a properly completed claim. Interest is not allowed on any payment made to a claimant pursuant to this section.

[PL 2021, c. 758, §1 (NEW).]

## SECTION HISTORY

PL 2021, c. 758, §1 (NEW).

### §2022. Refund of sales and use tax on purchases of qualifying retail lease or rental property

**1. Definitions.** For purposes of this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Qualified lessor" means a person who:

(1) Paid Maine sales or use tax on the purchase of qualifying lease or rental property on or after January 1, 2023 and before January 1, 2025; and

(2) Collected and remitted Maine sales or use tax on the lease or rental of qualifying lease or rental property on or after January 1, 2025. [PL 2023, c. 643, Pt. H, §28 (NEW); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §27 (NEW); PL 2023, c. 673, §28 (AFF).]

B. "Qualifying lease or rental property" means tangible personal property:

(1) Upon the purchase of which a qualified lessor paid Maine sales or use tax on or after January 1, 2023 and before January 1, 2025; and

(2) That was part of a taxable lease or rental transaction on or after January 1, 2025 for which the qualified lessor of the property collected and remitted Maine sales or use tax to the State. [PL 2023, c. 643, Pt. H, §28 (NEW); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §27 (NEW); PL 2023, c. 673, §28 (AFF).]

[PL 2023, c. 643, Pt. H, §28 (NEW); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §27 (NEW); PL 2023, c. 673, §28 (AFF).]

**2. Refund authorized.** The State Tax Assessor shall refund the tax imposed pursuant to this Part and paid by a qualified lessor on the purchase of qualifying lease or rental property on or after January 1, 2023 and before January 1, 2025. The amount of the refund for qualifying lease or rental property is limited to the Maine sales or use tax collected and remitted to the State by the qualified lessor on qualifying lease or rental property on or after January 1, 2025 and before January 1, 2027.

[PL 2023, c. 643, Pt. H, §28 (NEW); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §27 (NEW); PL 2023, c. 673, §28 (AFF).]

**3. Procedure and limitation.** A qualified lessor may request a refund on qualifying lease or rental property by submitting a claim for refund on a form prescribed by the assessor. In order to qualify for a refund under this section, a qualified lessor must file one claim for all qualifying lease or rental property and must file the claim on or after January 1, 2027 and before March 31, 2027.

[PL 2023, c. 643, Pt. H, §28 (NEW); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §27 (NEW); PL 2023, c. 673, §28 (AFF).]

**4. Audit.** The assessor may audit a claim for refund filed under this section. If the assessor determines that the amount of refund is incorrect, the assessor may issue an assessment within 3 years from the date the claim was filed or at any time if a fraudulent claim was filed. The claimant may seek reconsideration of the assessment pursuant to section 151.

[PL 2023, c. 643, Pt. H, §28 (NEW); PL 2023, c. 643, Pt. H, §29 (AFF); PL 2023, c. 673, §27 (NEW); PL 2023, c. 673, §28 (AFF).]

#### SECTION HISTORY

PL 2023, c. 643, Pt. H, §28 (NEW). PL 2023, c. 643, Pt. H, §29 (AFF). PL 2023, c. 673, §27 (NEW). PL 2023, c. 673, §28 (AFF).

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