

§1812. Adding tax to sale price**1. Computation.**

[PL 2017, c. 211, Pt. B, §3 (RP); PL 2017, c. 211, Pt. B, §9 (AFF).]

1-A. Computation. Every retailer shall add the sales tax imposed by section 1811 to the sale price on all sales of tangible personal property and taxable services that are subject to tax under this Part. The tax when so added is a debt of the purchaser to the retailer until it is paid and is recoverable at law by the retailer from the purchaser in the same manner as the sale price. When the sale price involves a fraction of a dollar, the tax computation must be carried to the 3rd decimal place, then rounded down to the next whole cent whenever the 3rd decimal place is one, 2, 3 or 4 and rounded up to the next whole cent whenever the 3rd decimal place is 5, 6, 7, 8 or 9.

[PL 2017, c. 211, Pt. B, §4 (NEW); PL 2017, c. 211, Pt. B, §9 (AFF).]

2. Several items. When several purchases are made together and at the same time, the tax may be computed on each item individually or on the total amount of the several items, as the retailer may elect, except that purchases taxed at different rates must be separately totaled.

[PL 2017, c. 211, Pt. B, §5 (AMD); PL 2017, c. 211, Pt. B, §9 (AFF).]

3. Breakage.

[PL 2017, c. 211, Pt. B, §6 (RP); PL 2017, c. 211, Pt. B, §9 (AFF).]

SECTION HISTORY

P&SL 1967, c. 191, §D2 (AMD). PL 1967, c. 544, §93 (AMD). PL 1967, c. 544, §112 (RP). PL 1969, c. 295, §3 (AMD). PL 1985, c. 783, §6 (RPR). PL 1987, c. 402, §A181 (RPR). PL 1989, c. 588, §§B3,B4 (AMD). PL 1989, c. 871, §17 (AMD). PL 1991, c. 528, §§XX3-5 (AMD). PL 1991, c. 528, §§XX7,8,RRR (AFF). PL 1991, c. 591, §§XX3-5 (AMD). PL 1991, c. 591, §§XX7,8 (AFF). PL 1991, c. 846, §24 (AMD). PL 1993, c. 410, §LLL2 (AMD). PL 1993, c. 410, §LLL5 (AFF). PL 1995, c. 281, §20 (AMD). PL 1999, c. 401, §X4 (AMD). PL 1999, c. 414, §§24,25 (AMD). PL 1999, c. 790, §A48 (AMD). PL 2013, c. 368, Pt. M, §3 (AMD). PL 2015, c. 267, Pt. OOOO, §6 (AMD). PL 2015, c. 267, Pt. OOOO, §7 (AFF). PL 2015, c. 300, Pt. A, §26 (AMD). PL 2017, c. 211, Pt. B, §§3-6 (AMD). PL 2017, c. 211, Pt. B, §9 (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 Regular and First Special Session of the 131st Maine Legislature and is current through November 1, 2023. 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.