

Sales/Use:

Maine: New Law Eliminates Post-*Wayfair* Economic Nexus Standard's "200-Transaction" Threshold

LD 1216 (HP 891), signed by gov. 6/11/21. Recently enacted legislation contains several state tax nexus-related changes, including revising Maine's post-*Wayfair* sales and use tax economic nexus standard for remote sellers and marketplace facilitators by eliminating the "200 separate transaction" threshold. Specifically, under the new law, such persons that makes sales of tangible personal property or taxable services in Maine must register, collect and remit Maine sales and use tax if the person's gross sales from delivery of tangible personal property or taxable services into Maine in the previous or current calendar year exceeds \$100,000. These revisions apply to sales occurring on or after January 1, 2022.

URL: http://www.mainelegislature.org/legis/bills/display_ps.asp?id=1216&PID=1456&snum=130

See forthcoming Multistate Tax Alert for more details on this new law, and please contact us with any questions in the meantime.

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