

Sales/Use/Indirect:

Maine Revenue Services Discusses Remote Seller and Marketplace Facilitator Nexus and Registration

Sales, Fuel, & Special Tax Division Instructional Bulletin No. 43, Me. Rev. Serv. (2/2/22). Maine Revenue Services (MRS) addresses Maine sales and use tax registration, collection, and remittance requirements for remote sellers and marketplace facilitators, reflecting legislation enacted in 2021 [see LD 1216 / HP 891 (2021) for more details on this legislation] that eliminated Maine’s “200 separate transaction” economic nexus threshold. In doing so, the MRS explains that a person making sales of tangible personal property, products transferred electronically, or taxable services must register with MRS as a retailer and collect and remit sales tax on sales delivered into Maine if the person’s total gross sales in Maine of tangible personal property or taxable services in the previous calendar year or current calendar year exceed \$100,000. Similarly, a marketplace facilitator must register with MRS as a retailer for purposes of collecting and remitting Maine sales tax on all sales of tangible personal property or taxable services made through the marketplace in Maine, including those sales facilitated on behalf of a marketplace seller and direct sales made by the marketplace facilitator, if the marketplace facilitator’s gross sales from delivery of tangible personal property or taxable services into Maine in the previous calendar year or current calendar year exceeds \$100,000. For purposes of determining if the marketplace facilitator exceeds this dollar threshold, the marketplace facilitator’s gross sales include sales facilitated on behalf of marketplace sellers and any sales of tangible personal property or taxable services made directly by the marketplace facilitator. Please contact us with any questions.

URL: https://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/IB43RegistrationofSellers02_02_2022.pdf

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

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