

**§1861-A. Reporting use tax on individual income tax returns**

The assessor shall provide that individuals report use tax on items with a sale price of \$5,000 or less on their Maine individual income tax returns. Taxpayers are required to attest to the amount of their use tax liability for the period of the tax return. Alternatively, they may elect to report an estimated use tax liability amount that is .04% of their Maine adjusted gross income. The estimated liability is applicable only to purchases of any individual items each having a sale price no greater than \$1,000. For each taxable item with a sale price greater than \$1,000 but no more than \$5,000, the actual use tax liability for each purchase must be added to the amount of use tax equal to .04% of a taxpayer's Maine adjusted gross income. Upon subsequent review, if use tax liability for the period of the return exceeds the amount of use tax paid with the return, a credit of that amount paid relative to the item or items being supplementarily assessed is allowed. Use tax on any item with a sale price of more than \$5,000 must be reported in accordance with section 1951-A. [PL 2019, c. 607, Pt. C, §2 (AMD).]

**SECTION HISTORY**

PL 1989, c. 880, §F (NEW). RR 1991, c. 2, §133 (COR). PL 1999, c. 521, §A9 (AMD). PL 1999, c. 521, §A11 (AFF). PL 2001, c. 583, §12 (AMD). PL 2003, c. 391, §1 (AMD). PL 2007, c. 240, Pt. W, §1 (AMD). PL 2007, c. 240, Pt. W, §2 (AFF). PL 2019, c. 441, §6 (AMD). PL 2019, c. 607, Pt. C, §2 (AMD).

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