



Recent Changes in Maine Tax Law
2-Jul-09

Businesses to be required to charge sales tax for their services/goods, as of 2010.

**Admission fees for Amusement,
entertainment & recreation services**

Entertainment venues and performances

- theaters
- movies
- lectures
- concerts
- festivals
- amusement parks
- water parks
- fairgrounds

Does not include licensed agricultural fairs
race tracks, carnivals, circuses, sports activities
stadiums, amphitheaters, museums, planetariums
animal parks, petting zoos, aquariums, historical
sites and convention centers

- miniture golf courses
- billiard parlors
- go-cart courses
- paintball facilities

Exhibition shows such as

- auto
- boat
- camping
- home
- garden
- animal
- antique shows

Scenic and sight-seeing excursions, including

- aircraft
- helicopter
- balloon
- blimp
- watercraft
- railroad
- bus
- trolley
- wagon rides
- whitewater rafting
- guided recreation

Excludes scenic and sight-seeing excursions
on federally navigable waters

Entertainment services

- bands
- orchestras
- disc jockeys
- comedians
- clowns
- jugglers
- children's entertainers
- ventriloquists

Amusement, entertainment and recreations services excludes fees for health clubs, training lessons and events organized or performed by schools, governmental entities and non-profits.

Installation, repair or maintenance services

All services involved in and all service and maintenance contracts related to the installation, repair, or maintenance of:

- jewelry
- cameras
- guns
- musical instruments
- electronic and mechanical equipment
- lawn and garden equipment
- computer hardware
- office equipment
- vehicles
- appliances
- tailoring
- shoe repair
- furniture repair and restoration

Personal property services

Include the following services as they relate to tangible personal property

- art restoration
- boat mooring
- butchering
- car washing
- domestic services, including house cleaning and furniture and rug cleaning
- dry cleaning
- embroidery and monogramming
- interior decoration
- laundry and diaper services, including self-service laundry services
- meal preparation
- moving services
- pet exercising, sitting, training, grooming and boarding
- picture framing
- pressure cleaning and washing
- vehicle towing
- warehousing and storage services including rental of storage and warehouse space but excluding warehousing and storage services provided to a business

Transportation and courier services

In-state transportation of persons or property by limosine and courier services

There has been a change to the sales tax on the lease and rental of tangible personal property

Candy has been added to prepared foods