



# Maine sales tax guide

## Standard rate

The standard sales tax rate in Maine for 2024 is 5.5%.

## Reduced rate

There is no reduced sales tax rate in Maine.

## Sales of tax-free products and services

Some tax-free products and services in Maine include:

- Food items
- Medical items
- Printed items
- Donated merchandise
- Building materials
- Commerce items
- Agriculture and animals
- Vehicles
- Fuel and utilities
- Manufacturing
- Pine Tree Development Zones

## Who is obliged to register sales tax in Maine

When you sell in Maine and qualify as a dealer under the definition, you need to be [registered to collect and pay sales tax](#) in Maine.

# **Threshold**

Starting July 1, 2018, out-of-state dealers with sufficient physical or economic presence for establishing nexus in Maine must [register to collect sales tax](#). This includes online sellers or remote sellers that have \$100,000 in sales annually in the state or more than 200 transactions in the state.

[Merchant thresholds by state](#)

[Marketplace thresholds by state](#)

The special rules are applicable to the SAAS business.

[Software as Service Tax Thresholds by state.](#)

## **Online Marketplaces**

If the marketplace seller is registered in State for their sales, and the marketplace facilitator collects and pays the sales tax itself, the marketplace seller is exempt from sales tax.

But marketplace sellers must receive the statement from a facilitator.

## **Sales tax payment and filing date**

Depending on your tax liability, determine your filing frequency – either seasonal, monthly, quarterly, semiannual, or annual:

Seasonal – With special permission;

Annual – \$0 to \$4.16;

Semiannual – \$4.17 to \$100.00;

Quarterly – \$100.01 to \$600.00;

Monthly – \$600.01 and up.

Returns are always due on the 15th day of the month following the reporting period. If the filing due date falls on a weekend or holiday, sales tax is due the next day.

## **Penalty and interest**

Late Filing Penalty – 10% of the tax due or \$25;

Late Payment Penalty – 1% of the tax due per month or cut (maximum – 25%).

## **Discount**

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