

§1815. Tax from sales occurring on tribal land

1. Passamaquoddy Sales Tax Fund. The Passamaquoddy Sales Tax Fund, referred to in this section as "the Passamaquoddy fund," is established as a dedicated account to be administered by the Treasurer of State for the purpose of returning sales tax revenue to the Passamaquoddy Tribe pursuant to subsections 2 and 3.

[PL 2021, c. 681, Pt. E, §2 (AMD).]

1-A. Penobscot Sales Tax Fund. The Penobscot Sales Tax Fund, referred to in this section as "the Penobscot fund," is established as a dedicated account to be administered by the Treasurer of State for the purpose of returning sales tax revenue to the Penobscot Nation pursuant to subsections 2 and 3.

[PL 2021, c. 681, Pt. E, §2 (NEW).]

1-B. Maliseet Sales Tax Fund. The Maliseet Sales Tax Fund, referred to in this section as "the Maliseet fund," is established as a dedicated account to be administered by the Treasurer of State for the purpose of returning sales tax revenue to the Houlton Band of Maliseet Indians pursuant to subsections 2 and 3.

[PL 2021, c. 681, Pt. E, §2 (NEW).]

2. Monthly transfer. By the 20th day of each month, the assessor shall notify the State Controller and the Treasurer of State of the amount of revenue attributable to the tax collected under this chapter in the previous month on sales occurring on the Passamaquoddy Indian territory, the Penobscot Indian territory and the Houlton Band Trust Land, respectively, reduced by the transfer to the Local Government Fund required by Title 30-A, section 5681. When notified by the assessor, the State Controller shall transfer those amounts to the Passamaquoddy fund, the Penobscot fund and the Maliseet fund, respectively.

For purposes of this subsection, a sale occurs on the Passamaquoddy Indian territory, the Penobscot Indian territory or the Houlton Band Trust Land if:

A. The business location of the seller from which the purchase is made is on Passamaquoddy Indian territory, Penobscot Indian territory or Houlton Band Trust Land, respectively; and [PL 2021, c. 681, Pt. E, §2 (NEW).]

B. The tangible personal property or taxable service is received by the purchaser also on Passamaquoddy Indian territory, Penobscot Indian territory or Houlton Band Trust Land, respectively. For purposes of this paragraph, "received" has the same meaning as in section 1819.

[PL 2021, c. 681, Pt. E, §2 (NEW).]

[PL 2021, c. 681, Pt. E, §2 (AMD).]

3. Monthly payment. By the end of each month, the Treasurer of State shall make payments to the Passamaquoddy Tribe from the Passamaquoddy fund, to the Penobscot Nation from the Penobscot fund and to the Houlton Band of Maliseet Indians from the Maliseet fund equal to the amounts transferred into the respective fund.

[PL 2021, c. 681, Pt. E, §2 (AMD).]

4. Quarterly reconciliation. The monthly payments due under this section must be adjusted by any credit or debit necessary for a quarterly reconciliation of payments and transfers made under this section for any erroneous payment or transfers and any erroneous collection and corresponding refund and by any subsequent assessment, remittance or refund of sales tax to or by the State.

[PL 2021, c. 681, Pt. E, §2 (NEW).]

SECTION HISTORY

PL 1999, c. 477, §1 (NEW). PL 2021, c. 681, Pt. E, §2 (AMD).

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