

**§2552. Tax imposed****1. Rate.**

[PL 2023, c. 412, Pt. XXX, §11 (RP); PL 2023, c. 412, Pt. XXX, §15 (AFF).]

**1-A. Rate.** Effective January 1, 2025, a tax at the rate of 6% is imposed on the value of the following services sold in this State:

A. Cable and satellite television or radio services; [PL 2023, c. 412, Pt. XXX, §12 (NEW); PL 2023, c. 412, Pt. XXX, §15 (AFF).]

B. Fabrication services; [PL 2023, c. 412, Pt. XXX, §12 (NEW); PL 2023, c. 412, Pt. XXX, §15 (AFF).]

C. Rental of video media and video equipment; [PL 2023, c. 412, Pt. XXX, §12 (NEW); PL 2023, c. 412, Pt. XXX, §15 (AFF).]

D. Rental of furniture, audio media and audio equipment pursuant to a rental-purchase agreement as defined in Title 9-A, section 11-105, subsection 7; [PL 2023, c. 412, Pt. XXX, §12 (NEW); PL 2023, c. 412, Pt. XXX, §15 (AFF).]

E. Telecommunications services; [PL 2023, c. 412, Pt. XXX, §12 (NEW); PL 2023, c. 412, Pt. XXX, §15 (AFF).]

F. The installation, maintenance or repair of telecommunications equipment; and [PL 2023, c. 412, Pt. XXX, §12 (NEW); PL 2023, c. 412, Pt. XXX, §15 (AFF).]

G. Ancillary services. [PL 2023, c. 412, Pt. XXX, §12 (NEW); PL 2023, c. 412, Pt. XXX, §15 (AFF).]

[PL 2023, c. 412, Pt. XXX, §12 (NEW); PL 2023, c. 412, Pt. XXX, §15 (AFF).]

**2. Determination of value; liability; statement.** Value is measured by the sale price. The liability for, or the incidence of, the tax imposed by this section is declared to be a levy on the seller. If a seller includes this tax on a customer's bill, it must be shown as a separate line item and identified as a service provider tax.

[PL 2003, c. 673, Pt. V, §25 (NEW); PL 2003, c. 673, Pt. V, §29 (AFF).]

**SECTION HISTORY**

PL 2003, c. 673, §V25 (NEW). PL 2003, c. 673, §V29 (AFF). PL 2005, c. 12, §§VV2,3,TTT3 (AMD). PL 2005, c. 12, §TTT4 (AFF). PL 2005, c. 386, §§S4-6 (AMD). PL 2005, c. 386, §S9 (AFF). PL 2007, c. 539, Pt. DDD, §§5-8 (AMD). PL 2007, c. 627, §§67-69 (AMD). PL 2009, c. 213, Pt. S, §§11, 12 (AMD). PL 2009, c. 213, Pt. S, §16 (AFF). PL 2009, c. 434, §§29-31 (AMD). PL 2011, c. 542, Pt. A, §139 (AMD). PL 2013, c. 331, Pt. C, §14 (AMD). PL 2013, c. 368, Pt. OOOO, §§2-4 (AMD). PL 2015, c. 267, Pt. TTTT, §3 (AMD). PL 2015, c. 267, Pt. TTTT, §9 (AFF). PL 2015, c. 300, Pt. A, §32 (AMD). PL 2023, c. 412, Pt. XXX, §§11, 12 (AMD). PL 2023, c. 412, Pt. XXX, §15 (AFF).

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