

Sales/Use/Indirect:

Maine: New Law Taxes Defined Digital Audiovisual and Digital Audio Services

LD 210 (HP 132), signed by gov. 6/20/25; *News Release: Governor Mills Signs Budget Bill Into Law*, Me. Off. of the Gov. (6/23/25). Applicable to sales of tangible personal property and taxable services on or after January 1, 2026, new law redefines “taxable services” for Maine sales and use tax purposes to include digital audiovisual and digital audio services. The legislation defines “digital audiovisual and digital audio services” as the “electronic transfer of digital audiovisual works and digital audio works to an end user with the right of less than permanent use granted by the seller, including when conditioned upon continued payment from the purchaser or a subscription,” as well as provides other definitions for various underlying terms. Please contact us with any questions.

URL: <https://www.mainelegislature.org/LawMakerWeb/dockets.asp?ID=280095830>

URL: <https://www.maine.gov/governor/mills/news/governor-mills-signs-budget-bill-law-2025-06-23>

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