

Photographers of Maine!

Effective Jan 2010 licensing of photographs will no longer be exempt from sales tax... see below:

**Recent Determinations regarding
LEASE and RENTALS**

- Charges to use a computer/internet at an internet café is not taxable as it is not a rental of tangible personal property
- **The right to use a photograph, art, software, etc. is taxable as a lease/rental**
- If property being leased is located and used outside of Maine, no tax applies in Maine even though lease is executed in Maine
- The rental of a bucket of golf balls at a driving range is a taxable rental
- Tax does not apply on leases/rentals to a sales tax exempt organization

See here:

<http://www.maine.gov/revenue/salesuse/taxreformsalestaxfaqs.htm#leaseandrental>