

Maine Sales Tax Info Sheet

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State Sales Tax

Local Sales Tax

Maine has a statewide sales tax rate of **5.5%**, which was introduced in 1951. This data sheet was last updated in January 2022 by SalesTaxHandbook.com.

What is exempt from sales taxes in Maine?

Many states have special sales tax rates that apply to the purchase of certain types of goods, or fully exempt them from the sales tax altogether. Here's how Maine taxes five types of commonly-exempted goods:

Clothing



5.5%

Groceries



EXEMPT

Prepared Food



7%

Prescription Drugs



EXEMPT

OTC Drugs



5.5%

Are services subject to sales tax in Maine?

"Goods" refers to the sale of tangible personal property, which are generally taxable. "Services" refers to the sale of labor or non-tangibles. In Maine, specified services are taxable. To learn more, see salestaxhandbook.com/maine/sales-tax-taxability#services.

Local Sales Taxes in Maine

Municipal governments in Maine are also allowed to collect a **local-option sales tax** that ranges from 0% to 0% across the state, with an average local tax of N/A (for a total of 5.5% when combined with the state sales tax). The maximum local tax rate allowed by Maine law is N/A. Below are listed local sales tax rates for the five largest cities in Maine. You can find other Maine city and county sales tax rates at salestaxhandbook.com/maine/rates.

City Name	State Rate	County Rate	City Rate	Special Rate	Combined Rate
Portland, ME	5.5%	N/A	N/A	N/A	5.5%
Bangor, ME	5.5%	N/A	N/A	N/A	5.5%
Lewiston, ME	5.5%	N/A	N/A	N/A	5.5%
South Portland, ME	5.5%	N/A	N/A	N/A	5.5%
Augusta, ME	5.5%	N/A	N/A	N/A	5.5%

To learn more, visit the Maine Sales Tax Handbook at SalesTaxHandbook.com/Maine