LICENSES, PERMITS & CERTIFICATIONS - MAINE

Maine auto repair shop licenses and permits

What Maine requires of these businesses: registration, tax, licenses and the official links to check.

Sources verified 2026-11-21 - Updated 2026-11-21

1 The rules at a glance

- Register with Maine Revenue Services
- Parts taxed at 5.5%; separately listed labor is not
- EPA 609 for A/C work

We found no state repair shop license.

Requirements at a glance

Sales tax on parts; itemize labor

Required - State - Maine Revenue Services

Maine Revenue Services Bulletin No. 1: when parts and labor are separately stated on the invoice, sales tax (5.5%) applies only to the parts. If they are not separately stated, the entire charge is taxable. Repairs that include no parts are not taxed. Tools and equipment are taxable when the shop buys them.

EPA Section 609 certification for air conditioning work

Required in some cases - Federal - U.S. Environmental Protection Agency

Anyone who repairs or services a motor vehicle air conditioning system for payment or bartering must be certified by an EPA-approved Section 609 program. We found no Maine State license for repair or body shops.

Official agencies and links

Section 609 Technician Training and Certification Programs

U.S. Environmental Protection Agency

https://www.epa.gov/mvac/section-609-technician-training-and-certification-programs

Instructional Bulletin No. 1: Service Stations and Auto Repair Shops

Maine Revenue Services

https://www.maine.gov/revenue/sites/maine.gov.revenue/files/inline-files/Bull120160308.pdf

Frequently asked questions

Is repair labor taxable in Maine?

Not when the invoice lists it separately. Parts are taxed at 5.5%; an invoice that does not separate them is fully taxable.

This guide is general information, not legal advice. Rules change and can depend on your city or county, so confirm with the official agencies linked below before you apply.