



MAINE TAX ALERT

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Maine Revenue Services (MRS) Reminder: Sales Tax and Withholding Tax Deadlines Remain Unchanged

As recently announced in Tax Alerts by MRS, the deadlines for filing and paying Maine sales tax and state withholding tax are **unchanged**. This is because, unlike income tax, sales tax and state withholding tax are “trust fund” taxes held *in trust*. While MRS recognizes the strain that taxpayers are experiencing, Maine law prohibits taxpayers from using these trust fund taxes for their own purpose. MRS encourages retailers to still timely file their sales tax returns, although retailers may request an extension to file. However, for the reasons stated, any extension to file is **not** an extension for remitting collected sales tax to the State.

If you have any questions, please contact the Sales Tax Division at (207) 624-9693 or sales.tax@maine.gov or the Withholding Unit at (207) 626-8475 or withholding.tax@maine.gov.

Taxpayers who want to request a payment plan may also contact the Compliance Division at (207) 624-9595 or compliance.tax@maine.gov.

MRS Sales and Use Tax Reminder: Pesticide Container Fee Change

As previously announced in the May 2020 Maine Tax Alert, effective June 16, 2020, a pesticide container fee is imposed on the retail sale of containers of certain pesticide products. Additional information can be found at: www.maine.gov/revenue/salesuse/PesticideNotice062020.pdf.

MRS Rulemaking Activity

Rule 202, “Tree Growth Tax Law Valuations.” Effective June 3, 2020, MRS has repealed and replaced Rule 202, “Tree Growth Tax Law Valuations.” The rule provides updated valuation rates for each forest type by region. These updated rates will be used to value forest land enrolled in the Tree Growth Tax Law program under 36 M.R.S. §§ 571 – 584-A. The updated rule can be found on the MRS website, at www.maine.gov/revenue/rules/homepage.html.

MRS Announces Staff Change

MRS is pleased to announce that Peter Lacy has recently been selected as the new Director of the Property Tax Division, effective June 1. Peter has a Bachelor's degree in Economics from the University of Southern Maine and a law degree from the University of Maine School of Law. He is also a Maine licensed attorney.

Peter has been with MRS since 2008, starting as a Revenue Agent in the Sales, Fuel and Special Tax Division, where he performed field audits of businesses for Maine sales and use tax compliance. He also served as Deputy Director of the Sales, Fuel and Special Tax Division, before transferring to the MRS Office of General Counsel. Peter has spent the last five years at the Office of General Counsel, most recently as Deputy General Counsel, providing legal analysis and guidance on a broad range of matters to the different divisions at MRS.

New Real Estate Sales Lookup Application

The Property Tax Division of MRS has created a new online lookup service that allows the public to search for Maine real estate sales as reported on filed Real Estate Transfer Tax Declarations (RETTDs). The online RETTD Public Lookup Application allows users to review and download or print PDF versions of RETTDs going back as far as 2006. Documents can be searched by county, municipality, property type, book and page, selling price, and date sold. There are no fees to use this service.

The new application is available by viewing the Transfer Tax section of the Property Tax Division website and clicking on Public Real Estate Transfer Tax Lookup, or may be accessed directly using this link: www1.maine.gov/cgi-bin/online/mrs/rettd/public_lookup/index.pl. If you have any questions, please contact the Property Tax Division at (207) 624-5600.

Maine Property Tax School Going Online for 2020

In response to the current pandemic, the Property Tax Division is modifying the format for the upcoming Maine Property Tax School. The annual Property Tax School traditionally brings more than 250 municipal assessors from around the state to a single location for a week of professional education. However, in light of current guidelines and because the Property Tax Division is required by law to provide continuing education to assessors, the decision has been made to stream all courses online for this year's event rather than hold them in person.

For those who are interested in taking the Certified Maine Assessor (CMA) exam, the three introductory course textbooks are currently available online. The Property Tax Division will be posting exam dates shortly, including additional procedures for test takers to ensure the examination process complies with physical distancing and other guidelines.

Information on the CMA exam and registration material for the Property Tax School, including a

schedule of courses offered, will be available shortly on the Property Tax Division website at www.maine.gov/revenue/propertytax/. If you have additional questions, please contact the Property Tax Division at (207) 624-5600.

Fraud Alert

If you believe you are a victim of identity theft or that a breach of personally identifiable information has occurred, contact MRS at (207) 624-7658 or email fraudalert.mrs@maine.gov as soon as possible. Timely notification assists MRS in preventing fraudulent tax refunds.

<u>Department</u>	<u>Telephone Numbers</u>	<u>FAX Numbers</u>	<u>E-mail Addresses</u>
Taxpayer Service Center	(207) 626-8475	(207) 287-5855	
Central Registration	(207) 624-5644	(207) 287-6975	taxregistration@maine.gov
Collections & Compliance	(207) 624-9595	(207) 287-6627	compliance.tax@maine.gov
Corporate Tax	(207) 624-9670	(207) 624-9694	corporate.tax@maine.gov
E-file Help Desk (1040 ONLY)	(207) 624-9730	(207) 287-6628	efile.helpdesk@maine.gov
Electronic Funds Transfer	(207) 624-5625	(207) 287-3618	efunds.transfer@maine.gov
Estate & Fiduciary Tax	(207) 626-8480	(207) 624-9694	estatetax@maine.gov
Fuel & Special Taxes	(207) 624-9609	(207) 287-6628	fuel.tax@maine.gov
Forms Request Line	(207) 624-7894		
Individual Income Tax Assistance	(207) 626-8475	(207) 624-9694	income.tax@maine.gov
Insurance Premium Tax	(207) 624-9753	(207) 624-9694	
NexTalk (TTY Service)	(888) 577-6690		
Payment Plan/Income Tax	(207) 621-4300	(207) 621-4328	compliance.tax@maine.gov
Payment Plan/Other	(207) 624-9595	(207) 287-6627	compliance.tax@maine.gov
Practitioners' Hotline	(207) 626-8458	(207) 624-9694	
Property Tax	(207) 624-5600	(207) 287-6396	prop.tax@maine.gov
Public Communications	(207) 626-8478	(207) 624-9694	
Sales Tax	(207) 624-9693	(207) 287-6628	sales.tax@maine.gov
Tax Clearance Letters	(207) 624-9595	(207) 287-6627	
Office of Tax Policy	(207) 624-9677	(207) 287-3618	
Taxpayer Advocate	(207) 624-9649	(207) 287-3618	taxpayer.advocate@maine.gov
Withholding Tax	(207) 626-8475	(207) 624-9694	withholding.tax@maine.gov
Tax Violations Hot Line	(207) 624-9600		

This publication is designed to keep taxpayers, tax practitioners and the general public informed of developments, problems, questions and matters of general interest concerning Maine tax law, policy and procedure. The articles in this newsletter are not designed to address complex issues in detail, and they are not a substitute for Maine tax laws and/or regulations.

Suggestions for the Tax Alert?

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