

Notice of Agency Rulemaking Proposal

AGENCY: 18-674, DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES - MAINE BOARD OF TAX APPEALS

CHAPTER NUMBER AND TITLE: 100, MAINE BOARD OF TAX APPEALS PRACTICE AND PROCEDURE

TYPE OF RULE (*check one*): Routine Technical Major Substantive

PROPOSED RULE NUMBER (*leave blank; to be assigned by Secretary of State*):

BRIEF SUMMARY:

This rule updates 18-674 C.M.R. ch. 100 § 105(1) to reflect changes made by P.L. 2023, c. 412 to 36 M.R.S.A. § 151(2)(C) limiting the jurisdiction of the Maine Board of Tax Appeals to matters where the amount in controversy is \$500,000 or less, which became effective October 25, 2023.

Date, time and location of PUBLIC HEARING (*if any*):

None scheduled. There is a 30-day written comment period. A public hearing will be held if the Board receives more than 5 requests for public hearing before the end of the comment period.

COMMENT DEADLINE: Friday, June 14, 2024

CONTACT PERSON FOR THIS FILING (*include name, mailing address, telephone, fax, TTY, email*):

Derek A. Jones, Esq.
Chief Appeals Officer
Maine Board of Tax Appeals
134 State House Station
Augusta, ME 04333-0134
207-287-2863
derek.a.jones@maine.gov

CONTACT PERSON FOR SMALL BUSINESS IMPACT STATEMENT (*if different*):

Same as above. This rulemaking is not anticipated to have any impact on small businesses.

FINANCIAL IMPACT ON MUNICIPALITIES OR COUNTIES (*if any*):

This rulemaking is not anticipated to have any impact municipalities or counties.

STATUTORY AUTHORITY FOR THIS RULE:

36 M.R.S.A. § 151-D

SUBSTANTIVE STATE OR FEDERAL LAW BEING IMPLEMENTED (*if different*):

None.

AGENCY WEBSITE: <https://www.maine.gov/boardoftaxappeals/>

EMAIL FOR OVERALL AGENCY RULEMAKING LIAISON: derek.a.jones@maine.gov

* Check one of the following two boxes.

The summary provided above is for publication in both the newspaper and website notices.

The summary provided above is for the newspaper notice only. Title 5 §8053, sub-§5 & sub-§7, ¶D. A more detailed summary is attached for inclusion in the rulemaking notice posted on the Secretary of State's website. Title 5 §8053, sub-§3, ¶D & sub-§6.

Please approve bottom portion of this form and assign appropriate AdvantageME number.

APPROVED FOR PAYMENT _____ DATE: _____
(authorized signature)

FUND	AGENCY	ORG	APP	OBJ	PROGRAM	FUNDING Profile JVC	FUND Pri JVC	FUND Line JVC
010	18F	Z146	01	Public Notice				

Notice of Agency Rulemaking Proposal

Additional Information for the Web *(if any): None*

DETAILED SUMMARY:

See Brief Summary, above.

Rulemaking Fact Sheet

(5 MRSA §8057-A)

AGENCY: DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES - MAINE BOARD OF TAX APPEALS

NAME, ADDRESS, PHONE NUMBER, EMAIL OF AGENCY CONTACT PERSON:

Derek A. Jones, Esq.
Chief Appeals Officer
Maine Board of Tax Appeals
134 State House Station
Augusta, ME 04333-0134
207-287-2863
derek.a.jones@maine.gov

CHAPTER NUMBER AND RULE TITLE: 100, MAINE BOARD OF TAX APPEALS PRACTICE AND PROCEDURE

TYPE OF RULE (*check one*): Routine Technical Major Substantive

STATUTORY AUTHORITY: 36 M.R.S.A. § 151-D

DATE, TIME AND PLACE OF PUBLIC HEARING:

None scheduled. There is a 30-day written comment period. A public hearing will be held if the Board receives more than 5 requests for public hearing before the end of the comment period.

COMMENT DEADLINE: Friday, June 14, 2024

PRINCIPAL REASON(S) OR PURPOSE FOR PROPOSING THIS RULE:

This rule updates 18-674 C.M.R. ch. 100 § 105(1) to reflect changes made by P.L. 2023, c. 412 to 36 M.R.S.A. § 151(2)(C) limiting the jurisdiction of the Maine Board of Tax Appeals to matters where the amount in controversy is \$500,000 or less, which became effective October 25, 2023.

IS MATERIAL INCORPORATED BY REFERENCE IN THE RULE?

No.

ANALYSIS AND EXPECTED OPERATION OF THE RULE:

This update to 18-674 C.M.R. ch. 100 § 105(1) clarifies that the jurisdiction of the Maine Board of Tax Appeals is, effective October 25, 2023, limited by statute to matters where the amount in controversy is \$500,000 or less.

BRIEF SUMMARY OF RELEVANT INFORMATION CONSIDERED DURING DEVELOPMENT OF THE RULE:

36 M.R.S.A. § 151

ESTIMATED FISCAL IMPACT OF THE RULE:

This rulemaking is not anticipated to have any fiscal impact.

Note: If necessary, additional pages may be used.