



# MAINE TAX ALERT

A Publication of Maine Revenue Services (“MRS”) for Tax Professionals

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## MRS Rulemaking Activity Proposed Rule

**New Rule 816, “Dirigo Business Incentives Tax Credit.”** MRS is proposing new Rule 816 to implement the Maine income tax credit recently enacted by P.L. 2023, c. 412, Pt. J, § 13. The credit, found in the law at 36 M.R.S. § 5219-AAA, applies to tax years beginning on or after January 1, 2025. The refundable credit (subject to limitations) is based on a combination of expenditures to purchase eligible business property and to train qualified employees for a qualified business activity carried on primarily in an eligible sector. MRS is jointly proposing this rule with the Department of Economic and Community Development (DECD), which is proposing this same rule under DECD Chapter 301.

The proposed rule is available on the MRS website, at [maine.gov/revenue/publications/rules](https://maine.gov/revenue/publications/rules), under “Current MRS Rulemaking Activity.” Comments on proposed Rule 816 are due by **May 5, 2025**, and must be directed to Alex Weber, General Counsel, either by email at [alexander.j.weber@maine.gov](mailto:alexander.j.weber@maine.gov) or by mail at Maine Revenue Services, P.O. Box 1060, Augusta, ME 04332-1060.

## Maine Tax Portal (MTP), Free Training Available

To view free pre-recorded MTP instructional videos, visit [maine.gov/revenue/webrecordings](https://maine.gov/revenue/webrecordings).

## Careers and Internships at MRS

MRS’s mission is to fairly and efficiently administer the State’s tax laws with integrity and professionalism.

MRS is looking for smart, motivated, and team-oriented people to join our team. Benefits include:

- Qualifying employer for federal student loan forgiveness
- Tuition reimbursement for continuing education (including CPA exam)
- Public service
- Competitive salary
- MainePERS retirement plan and deferred compensation
- Generous insurance and paid leave (including all state holidays)
- Flexible spending accounts and longevity pay
- Gym membership reimbursement

Regularly posted, full-time positions at MRS include the Tax Examiner and Revenue Agent positions. Click the following link for more information about these positions:  
<https://apps.web.maine.gov/cgi-bin/bhrssalary/jobs.pl>.

Click the following link for more information about careers and paid internships and to sign up to receive notifications of new MRS job openings: [maine.gov/revenue/careers](https://maine.gov/revenue/careers).

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### **MRS Contact Information:**

A complete list of MRS contact information is available at [maine.gov/revenue](https://maine.gov/revenue).

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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.

**To report issues with the Maine Tax Alert, contact:**  
Maine Revenue Services  
PO Box 1060  
Augusta, Maine 04332-1060