



# MAINE TAX ALERT

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

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## MRS Rulemaking Activity Proposed Rule

**New Rule 326, “Leases and Rentals of Tangible Personal Property.”** MRS is proposing to adopt new Rule 326 to implement recent legislative changes. Rule 326 provides definitions, explanations, and examples of taxable and non-taxable transactions related to the shift of the imposition of sales or use tax on leased property from being due from the lessor upfront on the entire purchase price of the rental property to instead requiring the lessor to collect sales tax from the lessee on each lease or rental payment, beginning January 1, 2025. The rule also addresses other potential sales and use tax issues related to such transactions, including software licenses; sourcing of leases and rentals; and the calculation of sale price for leases and rentals.

A public hearing has been scheduled for Rule 326. This hearing will allow the public to provide comments in person. The hearing information is here:

**Date:** May 5, 2025  
**Location:** Maine Revenue Services  
51 Commerce Drive  
Augusta, ME 04330  
**Time:** 10:00am – 11:00am

Members of the public who wish to make comments remotely may register by clicking on the following link:

[https://mainestate.zoom.us/j/84006798659?tk=h42izWqZ5o1HMwIfS4zDpyJTr\\_zzL8yOGMRs\\_z6EgR-g.DQcAAAATjzIFQxZMeU9hV1g1QVRIU0pVcUp4MGU2MXlnAAAAAAAAAAAAAAAAAAAA&uuid=WN\\_yS7UK418Q1mBWu88zAN8HQ#success](https://mainestate.zoom.us/j/84006798659?tk=h42izWqZ5o1HMwIfS4zDpyJTr_zzL8yOGMRs_z6EgR-g.DQcAAAATjzIFQxZMeU9hV1g1QVRIU0pVcUp4MGU2MXlnAAAAAAAAAAAAAAAAAAAA&uuid=WN_yS7UK418Q1mBWu88zAN8HQ#success)

Written comments on Rule 326 must be submitted by **Friday, May 16, 2025**. The proposed Rule 326 is available on MRS’s website, at [maine.gov/revenue/publications/rules](https://maine.gov/revenue/publications/rules), under “Current MRS Rulemaking Activity.” All comments 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).

### MRS Contact Information:

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

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