MRS Rulemaking Activity

Adopted Rules

Rule 207, “Controlling Interest Transfers.” MRS has adopted Rule 207, which explains the application of the real estate transfer tax under 36 M.R.S., ch. 711-A to the transfer or acquisition of a controlling interest in an entity that owns real property located in Maine. The new rule provides a new format with more explanations of the law. Changes also include a more consistent approach to use of terms and an in-depth explanation of complex issues.

Rule 208, “Guidelines for Professional Assessing Firms that Provide Revaluation Services to Municipalities.” MRS has adopted Rule 208, which explains the requirements for professional assessing firms that provide revaluation services to municipalities in Maine. The new rule replaces obsolete procedures and provides a more consistent approach to explanations.

Rule 211, “Deferred Collection of Homestead Property Taxes.” MRS has adopted Rule 211 to explain the documentation for the disability qualification portion of the Deferred Collection of Homestead Property Taxes Program, recently enacted under 36 M.R.S. §§ 6250-6266. Rule 211 adopts all provisions, now through regular rulemaking, that MRS previously adopted through emergency rulemaking and that were effective May 9, 2022.

These three adopted rules are effective August 24, 2022, and are available on MRS’s website, at www.maine.gov/revenue/publications/rules.

Careers and Internships at MRS

MRS’ 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/bhrsalary/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: www.maine.gov/revenue/careers.
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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