



# MAINE TAX ALERT

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

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## MRS Sales Tax Bulletin Update

The Sales, Fuel & Special Tax Division has posted **General Information Bulletin No. 114** to the MRS website. The Bulletin contains details about legislation enacted during the Second Regular Session of the 131st Legislature that affect the taxes administered by the Division. Significant updates include the following, which are effective January 1, 2025:

- Changes to the taxation of the lease or rental of tangible personal property under the Sales and Use Tax Law;
- A new sales tax exemption for sales made to certain nonprofit organizations; and
- The repeal of certain services under the Service Provider Tax.

The Bulletin also discusses changes to the Hospital Tax return and first payment due November 15, 2024, and the second payment due May 15, 2025. Lastly, the Bulletin explains an amendment made to the definition of “tobacco product” under the Tobacco Products Tax.

Sales, Fuel & Special Tax Bulletins are available on the MRS website at [maine.gov/revenue/taxes/sales-use-service-provider-tax/bulletins](https://maine.gov/revenue/taxes/sales-use-service-provider-tax/bulletins).

## 2024 Maine Tax Practitioner Institute and 2024 Maine Tax Forum (presented by SCORE Maine)

SCORE Maine presents two annual educational programs that provide tax preparers, enrolled agents, CPAs, and legal professionals with updated information about annual changes in Maine and Federal tax laws. The Tax Practitioner Institute (“TPI”) and the Maine Tax Forum (“MTF”) both provide continuing education credits.

The **Tax Practitioner Institute** will be held on Wednesday, October 23, 2024. Register today at <https://shorturl.at/zsntJ>.

The **2024 Maine Tax Forum** will be held on Wednesday and Thursday, November 6 and 7, 2024. Register today at <https://shorturl.at/vJgY8>.

## 2024 State Tax Symposium

Register today for the annual State Tax Symposium! This virtual one-day event, presented by MRS, will take place on Wednesday, September 18, 2024, from 8:00am to 4:00pm. The Symposium will cover recent Maine tax updates and current agency highlights, including the latest information about the Maine Tax Portal.

Visit [maine.gov/revenue/symposium](https://maine.gov/revenue/symposium) to register.

## Maine Tax Portal, Free Training Available

The fourth and final rollout of the Maine Tax Portal will introduce more than a dozen new taxes and programs on October 15, 2024. Sign up today for **free**, live webinar training offered by Maine Revenue Services!

Topics include:

- Special Fuel & Gasoline Excise Tax
- Fuel Tax Refund Programs
- Gasoline Shrinkage
- Real Estate & Controlling Interest Transfer
- UT Excise Tax (Collectors Only)
- Unorganized Territory Property Tax

To learn more and register, visit [maine.gov/revenue/portal](https://maine.gov/revenue/portal).

## 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](http://maine.gov/revenue/careers).

**MRS Contact Information:**

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