



MAINE TAX ALERT

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

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MRS Rulemaking Activity

Proposed Rules

Rule 308, “Direct Payment Permits.” Rule 308 establishes a system for combined reporting of purchases by manufacturers and utilities under a direct payment permit for sales tax purposes. This amendment would conform Rule 308 with statutory changes in P.L. 2023, c. 643, Pt. H and P.L. 2023, c. 673 (generally imposing sales tax on leases and rentals), and make other minor technical language changes. Comments on the proposed changes for Rule 308 are due by **January 3, 2025**.

Rule 801, “Apportionment.” MRS is proposing to amend Rule 801 to clarify the sourcing of receipts from the performance of services for corporate income tax purposes, including providing an initial set of examples to illustrate sourcing as applied to certain services. For purposes of applying a variation to apportionment, the rule clarifies the definition of compensation with respect to the use of the payroll factor by specifying that 85% of payments made to an employee-leasing company for leased employees and 100% of payments made to a temporary service company for temporary employees are included as compensation. Other formatting and technical changes are made throughout to enhance clarity. Comments on the proposed changes for Rule 801 are due by **January 17, 2025**.

Proposed rules are available on MRS’s website, at 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 or by mail at Maine Revenue Services, P.O. Box 1060, Augusta, ME 04332-1060.

MRS Announces 1st Annual Property Tax Academy

MRS’s Property Tax Division is pleased to announce the first annual Property Tax Academy. The 2024 Property Tax Academy virtual seminar will give property tax professionals the opportunity to learn about a variety of property tax-related topics, ranging from the property tax implications of PFAS to the fundamentals of data evaluation. The seminar qualifies for continuing education credits, including ethics credits, for Certified Maine Assessors.

The **Property Tax Academy** will be held from 8:30am to 4:15pm on Wednesday, December 11, 2024. To learn more or register for this year’s seminar, visit maine.gov/revenue/taxes/property-tax/training-certification (click on “Property Tax Academy” or “Registration” under Continuing Education).

Maine Tax Portal (MTP), Free Training Available

Sign up today for **free**, live webinar training offered by MRS! 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 for live webinar training, or to view other pre-recorded instructional videos, visit maine.gov/revenue/mtpwebinarschedule.

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/bhrsalar/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

MRS Contact Information:

A complete list of MRS contact information is available at 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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