



MAINE TAX ALERT

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

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MRS Rulemaking Activity Proposed Rule

Rule 202, “Tree Growth Tax Law Valuations.” MRS is proposing to repeal and replace Rule 202 to provide updated valuation rates for each forest type, by economic region, for parcels classified under the Tree Growth Tax Law. 36 M.R.S. § 576 requires that the State Tax Assessor annually establish the value per acre for forest type, by economic region, for parcels classified under the Tree Growth Tax Law. Comments on the proposed changes for Rule 202 are due by **March 14, 2025**.

The proposed rule is 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.

Adopted Rule

Rule 308, “Direct Payment Permits.” Effective February 15, 2025, MRS has adopted amended Rule 308 to conform the Rule 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 to make other minor technical language changes. Rule 308 establishes a system for combined reporting of purchases by manufacturers and utilities under a direct payment permit for sales tax purposes.

All adopted rules are available on the MRS website, at www.maine.gov/revenue/publications/rules.

Maine Tax Portal (MTP), Free Training Available

To view free pre-recorded MTP 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/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

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:
Maine Revenue Services
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