Maine Revenue Services (“MRS”) Rulemaking Activity

Rule 301, “Sales for Resale and Sales of Packaging Materials.” MRS is proposing to amend Rule 301 to reflect that MRS no longer issues a “provisional” resale certificate. Additionally, the proposed Rule clarifies that a sale for resale is not an “exemption,” but rather an exclusion from retail sale, and, therefore, sales tax need not be collected on such sales, provided the selling retailer receives the appropriate documentation from the purchaser.

Rule 302, “Sales to Governmental Agencies and Exempt Organizations.” MRS is proposing to amend Rule 302 to specifically address MRS’s authority to periodically review exemption certificates and revoke certificates if needed.

These proposed changes can be found on the MRS website, at www.maine.gov/revenue/publications/rules, under “Current MRS Rulemaking Activity.” Comments on the proposed changes are due by February 9, 2021 and must be directed to Alex Weber, General Counsel of MRS either by email at alexander.j.weber@maine.gov or by mail at P.O. Box 1060, Augusta, ME 04332-1060.
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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