



# MAINE TAX ALERT

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

Volume 36, Issue 3

March 2026 - #2

## MRS Rulemaking Activity Proposed Rule

**Rule 323, “Commercial Agricultural Production, Commercial Aquacultural Production, Commercial Fishing, and Commercial Wood Harvesting.”** MRS is proposing to amend Rule 323 to incorporate recently enacted Maine legislation expanding qualifying activities under 36 M.R.S. § 2013 to include commercial mining and update the rule’s title. See P.L. 2025, c. 469. The definition of “machinery and equipment” in the proposed rule is also amended to specify the time period over which machinery and equipment must be used “primarily” in qualifying activities to be eligible for the exemption. Comments on the proposed changes for Rule 323 are due by **April 10, 2026**.

The proposed rule is available on MRS’s website, at [maine.gov/revenue/publications/rules](http://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](mailto:alexander.j.weber@maine.gov) or by mail at Maine Revenue Services, P.O. Box 1060, Augusta, ME 04332-1060.

## MRS Sales Tax Bulletin Update

The Sales, Fuel & Special Tax Division has posted the following updated Instructional Bulletins to the MRS Website:

- **Instructional Bulletin No. 32 – Rental of Living Quarters**  
In addition to being reformatted, this bulletin was updated (1) to remove references to the service provider tax (“SPT”), as effective January 1, 2026, services formerly subject to SPT are now subject to the sales and use tax; (2) to describe rentals of living quarters transacted by transient rental platforms and room remarketers; and (3) to add a section describing rentals of living quarters at campgrounds and sales of electricity, wood and propane by campgrounds.
- **Instructional Bulletin No. 39 – Sale Price Upon Which Tax is Based**  
This bulletin was updated to include the exclusion from sale price effective January 1, 2025, regarding separately stated charges for sales of optional insurance coverage with lease and rental payments.

- **Instructional Bulletin No. 46 – Fabrication Services**  
This bulletin was updated throughout to identify that, following the repeal of SPT on January 1, 2026, sales of fabrication services on and after January 1, 2026, are subject to sales tax.
- **Instructional Bulletin No. 59 – Commercial Agricultural Production, Commercial Aquacultural Production, Commercial Fishing, Commercial Wood Harvesting, and Commercial Mining**  
This bulletin was updated throughout to incorporate recent legislative changes, including the expansion of the refund and exemption provisions for depreciable machinery and equipment used directly and primarily in qualifying commercial production activities to include commercial mining, beginning January 1, 2026, and the imposition of sales tax on leases and rentals of tangible personal property, beginning January 1, 2025.

Sales, Fuel & Special Tax Instructional 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).

## **MRS Reminder – Electronic Filing and Payment Requirements**

MRS Rule 104 requires tax returns filed by individuals, estates and trusts, and businesses to be filed electronically. This includes any Maine return for which MRS provides a program for electronic filing or electronic data submission. For more information about Maine electronic filing requirements, see MRS Rule 104 at [maine.gov/revenue/publications/rules](https://maine.gov/revenue/publications/rules).

MRS Rule 102 requires taxpayers with a combined annual tax liability for all taxes that is \$10,000 or more to pay electronically. For more information about electronic payment requirements, see MRS Rule 102 at [maine.gov/revenue/publications/rules](https://maine.gov/revenue/publications/rules).

The Maine Tax Portal (MTP) provides the functionality for all Maine taxes administered by MRS to be filed online and allows Maine taxpayers and tax practitioners to make online payments, view bills and notices, and maintain Maine tax accounts. Taxes and programs supported by the MTP include, but are not limited to:

- Individual income tax, composite income tax, fiduciary income tax, corporate income tax, employment tax increment financing reimbursement program, estate tax, franchise tax, income tax withholding, insurance taxes (premiums, fire, non-admitted), partnership audit, pass-through entity withholding, private venture seed capital credit program, real estate withholding, and visual media production reimbursement program.
- Sales tax, use tax, service provider tax, blueberry tax, cannabis excise tax, cigarette tax, fuel taxes, healthcare provider tax, hospital tax, initiator of deposit tax, mahogany quahog tax, milk handling tax, potato tax, railroad excise tax, and tobacco taxes.

- Business equipment tax reimbursement (BETR) program, commercial forestry excise tax, real estate transfer tax, telecommunications excise tax, and property tax in the unorganized territory.

## **Maine Tax Portal (MTP), Free Training Available**

Visit [maine.gov/revenue/instructionalguides](http://maine.gov/revenue/instructionalguides) for free step-by-step MTP instructions and additional guidance.

## **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: [maine.gov/cgi-bin/bhrsalaryst/jobs.pl](http://maine.gov/cgi-bin/bhrsalaryst/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:**  
Maine Revenue Services  
PO Box 1060  
Augusta, Maine 04332-1060