



MAINE TAX ALERT

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MRS Rulemaking Activity Adopted Rule

MRS Rule 323, “Commercial Agricultural Production, Commercial Aquacultural Production, Commercial Fishing, and Commercial Wood Harvesting.” Effective May 10, 2026, MRS has adopted amended MRS 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 adopted 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.

The adopted Rule is available on the MRS website, at maine.gov/revenue/publications/rules.

Proposed Rule

MRS Rule 207, “Controlling Interest Transfers.” MRS is proposing to amend MRS Rule 207 to remove references to now-repealed tax rates (*see* P.L. 2025, c. 388), clarify provisions relating to administration of the tax for multi-transfer transactions, and make other clarifying and technical changes. Comments on the proposed changes for MRS Rule 207 are due by **June 5, 2026**.

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.

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.

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://www.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.

2026 State Tax Symposium

Save the date! The annual State Tax Symposium will take place virtually, on Wednesday, September 23, 2026, from 8:00am to 4:00pm. Registration will open later this spring. To view prior symposium presentations, visit [maine.gov/revenue/symposium](https://www.maine.gov/revenue/symposium).

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/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:
Maine Revenue Services
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