



MAINE TAX ALERT

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

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MRS Rulemaking Activity Adopted Rule

New Rule 326, “Leases and Rentals of Tangible Personal Property.” Effective October 6, 2025, MRS has adopted new Rule 326 to implement recent legislative changes enacted by P.L. 2023, c. 643, Pt. H and P.L. 2023, c. 673 (generally imposing sales tax on leases and rentals). This new rule provides definitions, explanations, and examples of taxable and non-taxable transactions related to the shift of the imposition of sales or use tax on leased property from being due from the lessor upfront on the entire purchase price of the rental property to instead requiring the lessor to collect sales tax from the lessee on each lease or rental payment, beginning January 1, 2025. The rule also addresses other potential sales and use tax issues related to such transactions, including software licenses; sourcing of leases and rentals; and the calculation of sale price for leases and rentals.

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

2025 Maine Tax Practitioner Institute and 2025 Maine Tax Forum (presented by SCORE Maine)

SCORE Maine presents two annual educational programs that provide tax preparers, enrolled agents, CPAs, and legal professionals with updated information about annual changes in Maine and Federal tax laws. The Tax Practitioner Institute (“TPI”) and the Maine Tax Forum (“MTF”) both provide continuing education credits.

The **Tax Practitioner Institute** will be held on Wednesday, October 22, 2025. Register today at scoremainetaxforum.org/tax-practitioner-institute/.

The **2025 Maine Tax Forum** will be held on Wednesday and Thursday, November 5 and 6, 2025. Register today at scoremainetaxforum.org/maine-tax-forum/.

Maine Tax Portal (MTP), Free Training Available

To view free pre-recorded MTP instructional videos, visit maine.gov/revenue/webrecordings.

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.

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