**State of Maine: Notice of Agency Rulemaking – March 9, 2022**

**PROPOSALS**

AGENCY: **18-125** - Department of Administrative and Financial Services (DAFS), **Maine Revenue Services (MRS)**

CHAPTER NUMBER AND TITLE: **Ch. 801**, Apportionment

TYPE OF RULE: Routine Technical

PROPOSED RULE NUMBER: **2022-P029**

BRIEF SUMMARY: MRS is proposing to amend Rule 801 (“Apportionment”) to reflect recent legislative changes related to factor presence nexus thresholds that apply to tax years beginning on or after January 1, 2022, to provide a definition for affiliated group, and to make certain technical changes.

PUBLIC HEARING: N/A

COMMENT DEADLINE: April 8, 2022

CONTACT PERSON FOR THIS FILING / SMALL BUSINESS IMPACT INFORMATION / MRS RULEMAKING LIAISON: Alex Weber, Office of General Counsel, Maine Revenue Services, 24 State House Station, Augusta, ME 04333-0024. Telephone: (207) 624-9712. Email: [Alexander.J.Weber@Maine.gov](mailto:Alexander.J.Weber@Maine.gov).

FINANCIAL IMPACT ON MUNICIPALITIES OR COUNTIES: N/A

STATUTORY AUTHORITY FOR THIS RULE: 36 MRS §112

SUBSTANTIVE STATE OR FEDERAL LAW BEING IMPLEMENTED: N/A

MRS WEBSITE: [www.maine.gov/revenue](http://www.maine.gov/revenue).

DAFS RULEMAKING LIAISON: [Anya.Trundy@Maine.gov](mailto:Anya.Trundy@Maine.gov).

AGENCY: **18-125** - Department of Administrative & Financial Services (DAFS), **Bureau of Revenue Services (Maine Revenue Services – MRS) (Taxation)**

CHAPTER NUMBER AND TITLE: **Ch. 810**, Maine Unitary Business Taxable Income, Combined Reports, and Tax Returns

TYPE OF RULE: Routine Technical

PROPOSED RULE NUMBER: **2022-P030**

BRIEF SUMMARY: MRS is proposing to amend Rule 810 (“Maine Unitary Business Taxable Income, Combined Reports and Tax Returns”) to reflect recent legislative changes related to factor presence nexus thresholds that apply to tax years beginning on or after January 1, 2022, to clarify the apportionment of income tax credits among taxable corporations that are members of a unitary group, and to make certain technical changes.

PUBLIC HEARING: N/A

COMMENT DEADLINE: April 8, 2022

CONTACT PERSON FOR THIS FILING / SMALL BUSINESS IMPACT INFORMATION / MRS RULEMAKING LIAISON: Alex Weber, Office of General Counsel, Maine Revenue Services, 24 State House Station, Augusta, ME 04333-0024. Telephone: (207) 624-9712. Email: [Alexander.J.Weber@Maine.gov](mailto:Alexander.J.Weber@Maine.gov).

FINANCIAL IMPACT ON MUNICIPALITIES OR COUNTIES: N/A

STATUTORY AUTHORITY FOR THIS RULE: 36 MRS §112

SUBSTANTIVE STATE OR FEDERAL LAW BEING IMPLEMENTED: N/A

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**ADOPTIONS**

AGENCY: **18-125** - Department of Administrative & Financial Services (DAFS), **Bureau of Revenue Services (Maine Revenue Services – MRS) (Taxation)**

CHAPTER NUMBER AND TITLE: **Ch. 818** *(New)*, Renewable Chemicals Tax Credit

ADOPTED RULE NUMBER: **2022-032**

CONCISE SUMMARY: Maine Revenue Services (MRS) is adopting Rule 818 (“Renewable Chemicals Tax Credit”) as authorized by 36 MRS §5219-XX(5) in order to address required information reporting by taxpayers and third-party testing of renewable chemicals for purposes of the credit.

EFFECTIVE DATE: March 7, 2022

MRS CONTACT PERSON / RULEMAKING LIAISON: Alex Weber, General Counsel, Maine Revenue Services, 24 State House Station, Augusta, Maine 04333. Telephone: (207) 624-9712. Email: [Alexander.J.Weber@Maine.gov](mailto:Alexander.J.Weber@Maine.gov).

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DAFS RULEMAKING LIAISON: [Anya.Trundy@Maine.gov](mailto:Anya.Trundy@Maine.gov).

AGENCY: **13-188 - Department of Marine Resources (DMR)**

CHAPTER NUMBER AND TITLE: **Ch. 2**, Aquaculture Regulations

ADOPTED RULE NUMBER: **2022-033**

CONCISE SUMMARY: This rule makes a number of changes to comply with statutory changes made by Public Law 2021 ch. 52. It establishes a fee for an amendment of a lease of $200. The rule specifies that the maintenance of a bond or escrow account and timely payment of rent is a minimum lease maintenance standard. The rule also restructures section 2.90(2)(B) for greater clarity and provides that any stock or seed obtained from wild sources needs to be taken in accordance with applicable season or size limits or any other limitations concerning take. In compliance with the National Shellfish Sanitation Program (NSSP) Model Ordinance (MO), the rule adds surf clams to the list of species contemplated in 2.95(A)(4)(a) and a provision that would require Department permission for any other species not listed. This rule updates lease and LPA marking requirements, so that by January 1, 2023, sites must be marked with yellow floating devices that host reflective material. The floating devices must display the lease or license identifier, and the words SEA FARM. The marking changes also increase the distance between floating devices from 100 yards to 200 yards. Lease and LPA license sites that have received a Private Aid to Navigation permit from the U.S. Coast Guard are exempt from the requirements but must still display the lease or license identifier and the words SEA FARM. It removes the limit on the number of helpers that may be designated for an LPA that is held by a municipal shellfish committee.

EFFECTIVE DATE: March 13, 2022

DMR CONTACT PERSON: Amanda Ellis, Department of Marine Resources, 21 State House Station, Augusta, Maine 04333. Telephone: (207) 624-6573. Fax: (207) 624-6024. TTY: (207) 633-9500 (Deaf/Hard of Hearing). Email: [dmr.rulemaking@maine.gov](mailto:dmr.rulemaking@maine.gov).

DMR RULEMAKING WEBSITE: <http://www.maine.gov/dmr/rulemaking/>.

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DMR RULEMAKING LIAISON: [Deirdre.Gilbert@Maine.gov](mailto:Deirdre.Gilbert@Maine.gov).

AGENCY: **13-188 - Department of Marine Resources (DMR)**

CHAPTER NUMBER AND TITLE: **Ch. 32**, Eel Regulations (Elver Quota System for the 2022 Season)

ADOPTED RULE NUMBER: **2022-034**

CONCISE SUMMARY: This rulemaking establishes the elver quota allocations for the 2022 season for individuals licensed under §§ 6505-A and 6302-A, and the method of calculating individual elver quota allocations for individuals licensed under §6505-A. The quota for the Passamaquoddy Tribe has been adjusted in accordance with their overage in the 2021 season. 2022 allocations for individuals who held a license in 2021 are the same as their 2021 allocations, plus any quota associated with licenses not renewed in 2021, or licenses suspended for the duration of the 2022 season, in excess of that which is allocated to new license holders authorized through the lottery, which will be distributed evenly to all existing license holders. Existing requirements around the distribution of transaction cards have been eliminated so that cards may be distributed whatever manner is appropriate and most protective of public health.

EFFECTIVE DATE: March 13, 2022

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AGENCY: **13-188 - Department of Marine Resources (DMR)**

CHAPTER NUMBER AND TITLE: **Ch. 100** *(Repeal)*, Grievance Procedures for the Handicapped

ADOPTED RULE NUMBER: **2022-035**

CONCISE SUMMARY: On June 23, 2021, Public Law 2021 ch.348 section 58 was enacted. This provision directs all state agencies to discontinue the use of the terms “Handicap, Handicapped, and Hearing Impaired” in all laws, rules, and official documents. In compliance with the law, DMR undertook a review of laws, regulations, and official documents under its jurisdiction. Chapter 100 of DMR’s regulations is titled “Grievance Procedures for the Handicapped,” which was adopted in 1984 and needs to be updated in compliance with the recently enacted law and is generally out of date. However, in the years following DMR’s implementation of ch. 100, the State of Maine adopted a disability-related “Nondiscrimination Policy and Grievance Procedure”, which applies to all agencies. The state’s “Nondiscrimination Policy and Grievance Procedure” is codified in ch. 50 of the Maine Department of Labor’s regulations. Therefore, this rule repeals ch. 100 and DMR will follow the State’s “Nondiscrimination Policy and Grievance Procedure” rather than maintaining and updating a separate regulation.

EFFECTIVE DATE: March 13, 2022

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