



# MAINE TAX ALERT

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

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## MRS Rulemaking Activity Adopted Rules

**Rule 104, “Filing of Maine Tax Returns.”** Effective August 4, 2024, MRS has adopted amended Rule 104 to impose an electronic filing requirement beginning in 2025 on applicants and applicant representatives submitting applications for the refundable seed capital investment tax credit claimed by private venture capital funds and applications for the certified visual media production wage reimbursement. A waiver from the electronic filing requirement may be obtained if the requirement causes undue hardship.

All adopted rules are available on the MRS website at [maine.gov/revenue/publications/rules](https://maine.gov/revenue/publications/rules).

## MRS Sales Tax Bulletin Update

The Sales Tax Division has updated **Excise Tax Bulletin No. 3, “Cigarettes and Tobacco Products.”** The updated Bulletin, effective August 9, 2024, contains important information regarding the Cigarette Tax Law and the Tobacco Products Tax Law. The updated Bulletin also provides an overview of both tax types, including registration and licensing requirements; examples of prohibited sales; and federal Prevent All Cigarette Trafficking (“PACT”) Act compliance. The updated Bulletin is available at [maine.gov/revenue/taxes/other-taxes](https://maine.gov/revenue/taxes/other-taxes), under both Cigarette Tax and Tobacco Tax.

## 2024 State Tax Symposium

Register today for the annual State Tax Symposium! This virtual one-day event, presented by MRS, will take place on Wednesday, September 18, 2024, from 8:00am to 4:00pm. The Symposium will cover recent Maine tax updates and current agency highlights, including the latest information about the Maine Tax Portal.

Visit [maine.gov/revenue/symposium](https://maine.gov/revenue/symposium) to register.

## Maine Tax Portal, Free Training Available

The fourth and final rollout of the Maine Tax Portal will introduce more than a dozen new taxes and programs on October 15, 2024. Sign up today for **free**, live webinar training offered by Maine Revenue Services!

Topics include:

- Special Fuel & Gasoline Excise Tax
- Fuel Tax Refund Programs
- Gasoline Shrinkage
- Real Estate & Controlling Interest Transfer
- UT Excise Tax (Collectors Only)
- Unorganized Territory Property Tax

To learn more and register, visit [maine.gov/revenue/portal](https://maine.gov/revenue/portal).

## **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/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](https://maine.gov/revenue/careers).

**MRS Contact Information:**

A complete list of MRS contact information is available at [www.maine.gov/revenue](http://www.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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