



# MAINE TAX ALERT

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

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## 2024 Maine Tax Law Changes

A summary of Maine tax law changes enacted by the Second Regular Session of the 131st Legislature is available at [maine.gov/revenue/sites/maine.gov/revenue/files/inline-files/legischange24.pdf](https://maine.gov/revenue/sites/maine.gov/revenue/files/inline-files/legischange24.pdf).

The summary includes general administrative changes as well as provisions for Income Tax, Franchise Tax, Insurance Premiums Tax, Property Tax, and Sales, Use and Special Taxes.

## MRS Rulemaking Activity Adopted Rules

**Rule 806, “Nonresident Individual Income Tax.”** Effective August 14, 2024, MRS has adopted amended Rule 806 to repeal the provision that relates to income from an entity with a permanent business presence in Maine that currently appears in the section of the rule relating to the nonresident individual minimum taxability thresholds. Income from an entity with a permanent business presence in Maine is not an amount subject to the minimum taxability thresholds contained in 36 M.R.S. § 5142(8-B). Repealing the provision will align the rule with Maine law and add clarity regarding the application of the taxability thresholds to business income. The rule also proposes related technical changes for consistency and makes changes for clarity.

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

## 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/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](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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