



MAINE TAX ALERT

A Publication of Maine Revenue Services for Tax Professionals

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Public Communications Tel: (207) 624-9758

Maine Revenue Services Rulemaking Notice

July 28, 2004

Please be advised that Maine Revenue Services is proposing to take the following action on the following agency rules:

1. Amend Rule No. 901 (“Maine Residents Property Tax Program”) in order to make the following changes:

A. The rule presently requires a claimant who does not have title to the homestead that he or she occupies but does have a possessory interest and who is personally responsible for payment of the tax to support the claim by providing a copy of the written agreement that established his or her personal responsibility for the property tax. See Sections .01(G) and .04(D). The proposed amendment removes the requirement that the agreement be in writing and in effect prior to the beginning of the year upon which the claim is based.

B. To make other minor editorial changes.

2. Repeal and replace Rule No. 301 (“Sales for Resale and Sales of Packaging Materials”), which establishes procedures for making sales for resale, certain sales to lessors and service providers and sales of packaging materials exempt from sales tax, and which sets forth requirements for certification of exempt sales. Maine Revenue Services is proposing to repeal and replace the Rule in order to reflect recent statutory changes. The most important of those changes provides that retailers that make less than \$10,000 in annual gross sales are not entitled to receive a “resale certificate” from the State Tax Assessor enabling them to purchase goods free of sales tax.

3. Repeal Rule No. 101 (“Standard Interest Rate”), which formerly was used to set forth the standard interest rate established by the State Tax Assessor and applicable to state tax delinquencies and refunds. The standard interest rate is now established by the Legislature by statute (see 36 MRSA §186).

4. Repeal Rule No. 505 (“New England Regional Fuel Tax Agreement”). This rule deals with the Regional Fuel Tax Agreement, which was repealed by the Legislature in 1999. The Regional Fuel Tax Agreement was replaced by the International Fuel Tax Agreement.

5. **Repeal Rule No. 506** (“Certificates of Exemption for Special Fuel Users”), which is obsolete. The rule deals with the issuance by the State Tax Assessor of special fuel (diesel) purchaser exemption certificates pursuant to 36 § 3203-A, which was repealed in 1995. Public hearings on these rulemaking actions have not been scheduled at this time. A public hearing on any or all of these matters may be requested pursuant to Title 5 MRSA §8052(1). The comment deadline is **August 30, 2004**. The proposed revisions to Rule 301 and Rule 901 can be seen on the MRS website. Comments and/or requests for a public hearing should be directed to:

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<u>Department</u>	<u>Telephone Numbers</u>	<u>FAX Numbers</u>	<u>E-mail Addresses</u>
Taxpayer Service Center	(207) 287-2076	(207) 287-5855	
Appellate	(207) 287-8549	(207) 287-3294	
Central Registration	(207) 287-2338	(207) 287-3733	division.uctax@maine.gov
Collections & Compliance	(207) 624-9595	(207) 287-6627	compliance.tax@maine.gov
Corporate Tax	(207) 624-9670	(207) 624-9694	corporate.tax@maine.gov
E-file Help Desk	(207) 624-9730	(207) 624-9740	efile.helpdesk@maine.gov
Economic Research	(207) 287-6965	(207) 287-3618	
Electronic Funds Transfer	(207) 287-8276	(207) 287-6627	efunds.transfer@maine.gov
Estate Tax	(207) 626-8480	(207) 624-9694	income.tax@maine.gov
Fuel Tax	(207) 624-9745	(207) 287-6628	fuel.tax@maine.gov
Forms Request Line	(207) 624-7894	(207) 622-3517	
Income Tax Assistance	(207) 626-8475	(207) 624-9694	income.tax@maine.gov
Insurance Premium Tax	(207) 624-9753	(207) 624-7729	
Payment Plan/Income Tax	(207) 621-4300	(207) 621-4328	compliance.tax@maine.gov
Payment Plan/Other	(207) 624-9595	(207) 287-6627	compliance.tax@maine.gov
Practitioners' Hotline	(207) 626-8458	(207) 624-9694	
Property Tax	(207) 287-2011	(207) 287-6396	prop.tax@maine.gov
Public Communications	(207) 624-9684	(207) 624-9694	
Sales Tax	(207) 624-9693	(207) 287-6628	sales.tax@maine.gov
Tax Clearance Letters	(207) 624-9628	(207) 287-6627	
Taxpayer Advocate	(207) 624-9649	(207) 287-3618	taxpayer.advocate@maine.gov
TTY Service	(207) 287-4477	-----	
Withholding Tax	(207) 626-8475	(207) 624-9694	withholding.tax@maine.gov
Tax Violations Hot Line	(207) 624-9600		

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.

STATE OF MAINE

John Elias Baldacci, Governor

Rebecca M. Wyke, Commissioner
Administrative and Financial Services

Jerome D. Gerard, Acting Executive
Director, Maine Revenue Services

Suggestions for the Tax Alert?

Please contact: Public Communications
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