



MAINE TAX ALERT

A Publication of Maine Revenue Services for Tax Professionals

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October 2019

Sales and Use Tax Updates

Revised Bulletins:

- Bulletin No. 14 – Seed, Feed, Fertilizer and Other Items Used in Agricultural and Aquacultural Production
- Bulletin No. 20 – Lease and Rental Transactions
- Bulletin No. 22 – Manufacturers
- Bulletin No. 24 – Vehicle Dealers
- Bulletin No. 39 – Sales Price Upon Which Tax is Based
- Bulletin No. 41 – Medicines, Medical Equipment, and Prosthetic Devices

The revised bulletins are available at: www.maine.gov/revenue/salesuse/salestax/bulletinssales.htm.

Other Updates:

- General Bulletin No. 109 containing important information about sales, fuel and tobacco tax legislation enacted during the First Regular Session of the 129th Legislature and other recent developments has been published and are available at: www.maine.gov/revenue/salesuse/GIB109092019.pdf.
- Effective October 1, 2019, under 36 M.R.S. § 1754-B, all marketplace facilitators must register with the State of Maine to collect and remit the sales tax on all transactions and sales facilitated by that marketplace delivered into Maine. FAQs are available at: www.maine.gov/revenue/salesuse/salestax/MarketplaceFAQ102019.html.
- Effective October 3, 2019, motor vehicle oil dealers are no longer required to pay the motor vehicle oil premiums imposed under 10 M.R.S § 1020(6-A). This is because, pursuant to 10 M.R.S § 1020(7), the Finance Authority of Maine has notified the State Tax Assessor that there are no outstanding revenue obligation securities that were issued pursuant to 10 M.R.S § 1020-A. If you have any questions, please contact the Sales, Fuel and Special Tax Division at (207) 624-9693.

Property Tax Bulletin Updates

The Property Tax Division has posted three bulletin updates to the MRS website. The updates are effective September 5, 2019.

- **Bulletin No. 1 – Maine State Valuations.** This bulletin outlines the annual process, performed by the Property Tax Division, of determining the equalized value of all property in the state. These values, known as state valuations are summarized in a report to the Secretary of State and are used to calculate county taxes, as well as revenue sharing and state aid for education distributions to municipalities. The bulletin has been updated to allow the State Tax Assessor to expand the sales analysis period beyond two years, if necessary, and to make layout and clarification adjustments.
- **Bulletin No. 15 – The Valuation Book.** This bulletin describes the contents of the valuation book, a document required to be published by each municipality, containing information on property values and taxes. The bulletin was updated to apply terms more consistently and to adjust the layout and language for clarity.
- **Bulletin No. 24 – Effects of Easements on Just Value (EXPIRED).** This bulletin described various easements that may apply to property, but did not provide any guidance on how to determine the value of property containing easements. The Property Tax Division determined that this bulletin was unnecessary for property tax purposes and this bulletin is now expired, effective September 5, 2019.

The updated bulletins are available on the MRS website at:
www.maine.gov/revenue/forms/property/appsformspubs.htm.

MRS Taxpayer Service Hours (Reminder)

As previously announced in the June, July, and August Tax Alerts, MRS has changed taxpayer telephone services hours. Below is a summary of taxpayer services provided by MRS and the hours of availability.

Telephone taxpayer assistance: MRS telephone assistance will be available Monday through Friday between 9:00 a.m. and 4:00 p.m., state recognized holidays excepted.

See below for a complete list of MRS contact information for all tax types and services or check online at: www.maine.gov/revenue/contact.html.

In-person assistance: In-person assistance for all taxes and programs administered by MRS is available at 51 Commerce Drive, Augusta, Maine, Monday through Friday between 8:00 a.m. and 4:30 p.m., state recognized holidays excepted. No appointment is necessary; however, identification may be required.

Online assistance: Visit the MRS website at www.maine.gov/revenue to:

- Download tax forms
- File certain tax returns (not all taxes are eligible for online filing)
- Make tax payments
- Check the status of a refund
- Find tax information
- Email your tax questions

Fraud Alert

If you believe you are a victim of identity theft or that a breach of personally identifiable information has occurred, contact MRS at (207) 626-8475 or email fraudalert.mrs@maine.gov as soon as possible. Timely notification assists MRS in preventing fraudulent tax refunds.

<u>Department</u>	<u>Telephone Numbers</u>	<u>FAX Numbers</u>	<u>E-mail Addresses</u>
Taxpayer Service Center	(207) 626-8475	(207) 287-5855	
Contact Center	(207) 624-9784		
Central Registration	(207) 624-5644	(207) 287-6975	taxregistration@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 (1040 ONLY)	(207) 624-9730	(207) 287-6628	efile.helpdesk@maine.gov
Electronic Funds Transfer	(207) 624-5625	(207) 287-3618	efunds.transfer@maine.gov
Estate & Fiduciary Tax	(207) 626-8480	(207) 624-9694	estatetax@maine.gov
Fuel & Special Taxes	(207) 624-9609	(207) 287-6628	fuel.tax@maine.gov
Forms Request Line	(207) 624-7894		
Individual Income Tax Assistance	(207) 626-8475	(207) 624-9694	income.tax@maine.gov
Insurance Premiums Taxes	(207) 624-9753	(207) 624-9694	
NexTalk (TTY Service)	(888) 577-6690		
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) 624-5600	(207) 287-6396	prop.tax@maine.gov
Public Communications	(207) 626-8478	(207) 624-9694	
Sales Tax	(207) 624-9693	(207) 287-6628	sales.tax@maine.gov
Tax Clearance Letters	(207) 624-9595	(207) 287-6627	
Office of Tax Policy	(207) 624-9677	(207) 287-3618	
Taxpayer Advocate	(207) 624-9649	(207) 287-3618	taxpayer.advocate@maine.gov
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.

Suggestions for the Tax Alert?

Please contact:
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