

Annual List of Rulemaking Activity
Rules Adopted January 1, 2018 to December 31, 2018
Prepared by the Secretary of State pursuant to 5 MRS §8053-A, sub-§5

Agency name: Department of Administrative and Financial Services, **Bureau of Revenue Services**
Umbrella-Unit: **18-125**
Statutory authority: 36 MRS §§ 310-314
Chapter number/title: **Ch. 205**, Certification of Assessors
Filing number: **2018-072**
Effective date: 5/7/2018
Type of rule: Routine Technical
Emergency rule: No

Principal reason or purpose for rule:

Rule 205 (*Certification of Assessors*) is being amended to clarify and streamline the procedures related to the previously expanded levels of assessor certification, to institute a formal procedure for revocation of certifications, and to make other, housekeeping, changes. Certification and the continuing education of property tax assessors in the State of Maine is the responsibility of the Bureau. This rule governs the nature and timing of the certification examinations as well as the enforcement of the continuing education requirements required under 36 MRS §311.

Basis statement:

Amended Rule 205 ("Certification of Assessors") governs the nature and content of assessor certification examinations as well as the enforcement of the continuing education requirements required under 36 MRS §311.

The amendment clarifies and streamlines the procedures related to the previously expanded levels of assessor certification, to institute a formal procedure for revocation of certifications, and makes other, housekeeping, changes.

Fiscal impact of rule:

Minimal.

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Agency name: Department of Administrative and Financial Services, **Bureau of Revenue Services**
Umbrella-Unit: **18-125**
Statutory authority: 36 MRS §576
Chapter number/title: **Ch. 202**, Tree Growth Tax Law Valuations - 2018
Filing number: **2018-073**
Effective date: 5/8/2018
Type of rule: Routine Technical
Emergency rule: No

Principal reason or purpose for rule:

There is a statutory requirement that each year the State Tax Assessor determine the 100% valuation for an acre of forestland, according to forest type (softwood, mixed wood, or hardwood) by economic region for parcels classified under the *Tree Growth Law*. The State Tax Assessor must certify his determination and transmit rules to the municipal assessors of each municipality with forestland therein on or before April 1, of each year.

Basis statement:

Amended Rule 202 provides updated valuation rates for each forest type by region. 36 MRS §576 requires the State Tax Assessor to establish annually by rule current use valuations for classified forestlands after considering area timber stumpage sales during previous calendar years. Taxpayers with land classified under *Tree Growth Tax Law* and municipal assessors require guidance in appropriate valuation of forestland based on representative proportions of forest growth and products generated.

Fiscal impact of rule:

This rule establishes an efficient and uniform procedure for the valuation of forestland.

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Agency name: Department of Administrative and Financial Services, **Bureau of Revenue Services**
Umbrella-Unit: **18-125**
Statutory authority: 36 MRS §§ 112, 5192(5)
Chapter number/title: **Ch. 805**, Composite Filing
Filing number: **2018-267**
Effective date: 12/17/2018
Type of rule: Routine Technical
Emergency rule: No

Principal reason or purpose for rule:
(See Basis Statement)

Basis statement:

Rule 805 ("Composite Filing") establishes procedures for filing of composite returns of income by partnerships, estates, trusts, and S corporations on behalf of partners, beneficiaries, or shareholders. In addition to technical, non-substantive changes, the rule is being revised to set the tax rate for composite returns at the highest marginal rate in 36 MRS §5111 "for the applicable tax year" rather than referring to the specific rate set in 36 MRS §5111(E), which is outdated. However, the tax rate will not change. A copy of the revised rule can be found on the MRS website at www.maine.gov/revenue (select Laws & Rules).

Fiscal impact of rule:
Minimal.

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Agency name: Department of Administrative and Financial Services, **Bureau of Alcoholic Beverages and Lottery Operations / Maine State Liquor and Lottery Commission**

Umbrella-Unit: **18-553**

Statutory authority: 28-A MRS §83-B

Chapter number/title: **Ch. 102**, Premises Licensed for On Premises Consumption Only

Filing number: **2018-146**

Effective date: 8/15/2018

Type of rule: Routine Technical

Emergency rule: No

Principal reason or purpose for rule:
(See Basis Statement)

Basis statement:

This amendment adds language to conform with federal and state labor standards that permit persons 14 years old to be employed to bus tables in the food service industry where liquor is served.

Fiscal impact of rule:

There is no known fiscal impact.