§111. Definitions

As used in this Title, unless the context otherwise indicates, the following terms have the following meanings. [PL 1981, c. 698, §174 (AMD).]

1. Assessor. "Assessor" means the State Tax Assessor, except that, in Part 2, Property Taxes, it means the State Tax Assessor with respect to the unorganized territory and the respective municipal assessors or chief assessors of primary assessing areas with respect to the organized areas.
[PL 1979, c. 378, §2 (NEW).]

1-A. Code. "Code" means the United States Internal Revenue Code of 1986 and amendments to that Code as of December 31, 2024.
[PL 2025, c. 432, §1 (AMD); PL 2025, c. 432, §2 (AFF).]

1-B. Bureau. "Bureau" means the Bureau of Revenue Services, which may be referred to as "Maine Revenue Services."
[PL 1997, c. 668, §7 (AMD).]

1-C. Board. For purposes of sections 151 and 151-D and section 191, subsection 2, paragraphs C, XX and YY, "board" means the Maine Board of Tax Appeals as established in Title 5, section 12004-B, subsection 10.
[PL 2013, c. 331, Pt. C, §1 (AMD); PL 2013, c. 331, Pt. C, §41 (AFF).]

1-D. Houlton Band of Maliseet Indians. "Houlton Band of Maliseet Indians" has the same meaning as in Title 30, section 6203, subsection 2.
[PL 2021, c. 681, Pt. C, §1 (NEW).]

1-E. Houlton Band Trust Land. "Houlton Band Trust Land" has the same meaning as in the federal Houlton Band of Maliseet Indians Supplementary Claims Settlement Act of 1986, Public Law 99-566, Section 2(2).
[PL 2021, c. 681, Pt. C, §2 (NEW).]

1-F. Mi'kmaq Nation. "Mi'kmaq Nation" has the same meaning as in Title 30, section 7203, subsection 4.
[PL 2025, c. 470, Pt. B, §1 (NEW); PL 2025, c. 470, Pt. B, §7 (AFF).]

1-G. Mi'kmaq Nation Trust Land. "Mi'kmaq Nation Trust Land" has the same meaning as in Title 30, section 7203, subsection 6.
[PL 2025, c. 470, Pt. B, §2 (NEW); PL 2025, c. 470, Pt. B, §7 (AFF).]

2. Notice. "Notice" means written notification served personally, sent by certified mail or sent by first-class mail to the last known address of the person for whom the notification is intended. A person's last known address is the person's address as reported on the person's most recently filed Maine tax return or as otherwise specified by the person in written correspondence on file with the bureau, unless the bureau determines that a different address is the most current address for the person, in which case the bureau must use that address. Notice by first-class mail is deemed to be received 3 days after the mailing, excluding Sundays and legal holidays. If the State Tax Assessor is required by a provision of this Title to give notice by certified mail and attempts to do so but the mailing is returned with the notation "unclaimed" or "refused" or a similar notation, the assessor may then give notice by sending the notification by first-class mail. In the case of a joint income tax return, notice may be a single joint notice except that, if the assessor is notified by either spouse that separate residences have been established, the assessor must mail a joint notice to each spouse. If the person for whom notification is intended is deceased or under a legal disability, and the assessor knows of the existence of a fiduciary relationship with respect to that person, notice must be sent by first-class mail to the last known address of the fiduciary.
[PL 2011, c. 380, Pt. J, §1 (RPR).]

2-A. Passamaquoddy Indian territory. "Passamaquoddy Indian territory" has the same meaning as in Title 30, section 6203, subsection 6.
[PL 2021, c. 681, Pt. C, §3 (NEW).]

2-B. Passamaquoddy Tribe. "Passamaquoddy Tribe" has the same meaning as in Title 30, section 6203, subsection 7.
[PL 2021, c. 681, Pt. C, §4 (NEW).]

2-C. Penobscot Indian territory. "Penobscot Indian territory" has the same meaning as in Title 30, section 6203, subsection 9.
[PL 2021, c. 681, Pt. C, §5 (NEW).]

2-D. Penobscot Nation. "Penobscot Nation" has the same meaning as in Title 30, section 6203, subsection 10.
[PL 2021, c. 681, Pt. C, §6 (NEW).]

3. Person. "Person" means an individual, firm, partnership, association, society, club, corporation, financial institution, estate, trust, business trust, receiver, assignee or any other group or combination acting as a unit, the State or Federal Government or any political subdivision or agency of either government.
[PL 1997, c. 404, §1 (AMD); PL 1997, c. 404, §10 (AFF).]

4. Return. "Return" means any document, digital file or electronic data transmission containing information required by this Title to be reported to the State Tax Assessor.
[PL 2003, c. 588, §1 (AMD).]

5. Tax. "Tax" means the total amount required to be paid, withheld and paid over or collected and paid over with respect to estimated or actual tax liability under this Title, any credit or reimbursement allowed or paid pursuant to this Title that is recoverable by the assessor and any amount assessed by the assessor pursuant to this Title, including any interest or penalties provided by law. For purposes of this chapter, "tax" also means any fee, fine, penalty or other debt owed to the State provided for by law if that fee, fine, penalty or other debt is subject to collection by the assessor pursuant to statute or transferred to the bureau for collection pursuant to section 112-A.
[PL 2009, c. 625, §2 (AMD).]

6. Tax Assessor.
[PL 2007, c. 627, §3 (RP).]

7. Taxpayer. "Taxpayer" means any person required to file a return under this Title or to pay, withhold and pay over or collect and pay over any tax imposed by this Title. For the purposes of sections 171, 175-A and 176-A, "taxpayer" also means any person obligated to the State for the payment of a fee, fine, penalty or other obligation to the State provided for by law, if this obligation is subject to collection by the assessor pursuant to an agreement entered into by the bureau and another agency of the State. "Taxpayer" also means any pass-through entity doing business in the State or having a Maine resident member, including an S corporation, general partnership, limited partnership, limited liability partnership, limited liability company or similar entity, that is not taxed as a C corporation for federal tax purposes.
[PL 2011, c. 655, Pt. QQ, §1 (AMD); PL 2011, c. 655, Pt. QQ, §8 (AFF).]

8. Tribal entity. "Tribal entity" means a business entity:

A. Wholly owned by the Houlton Band of Maliseet Indians, the Mi'kmaq Nation, the Passamaquoddy Tribe, the Penobscot Nation, a tribal member or tribal members or some combination thereof. For purposes of determining ownership of an entity, a married couple including at least one tribal member is treated as one tribal member, regardless of which spouse owns the entity; or [PL 2025, c. 470, Pt. B, §3 (AMD); PL 2025, c. 470, Pt. B, §7 (AFF).]

B. When 75% of the ownership interests are held in aggregate by the Houlton Band of Maliseet Indians, the Mi'kmaq Nation, the Passamaquoddy Tribe or the Penobscot Nation and the entity is controlled and managed by the Houlton Band of Maliseet Indians, the Mi'kmaq Nation, the Passamaquoddy Tribe or the Penobscot Nation, consistent with the requirements of 13 Code of Federal Regulations, Section 124.109(c)(4); as determined by the federal Small Business Administration or the assessor as consistent with 13 Code of Federal Regulations, Section 124.109(c)(4)(i)(A); or as determined by the federal Small Business Administration as consistent with 13 Code of Federal Regulations, Section 124.109(c)(4)(i)(B). [PL 2025, c. 470, Pt. B, §3 (AMD); PL 2025, c. 470, Pt. B, §7 (AFF).]

A tribal entity must be a separate and distinct legal entity organized or chartered by federal, state or tribal authorities.
[PL 2025, c. 470, Pt. B, §3 (AMD); PL 2025, c. 470, Pt. B, §7 (AFF).]

9. Tribal land. "Tribal land" means land within the Houlton Band Trust Land, the Mi'kmaq Nation Trust Land, the Passamaquoddy Indian territory or the Penobscot Indian territory.
[PL 2025, c. 470, Pt. B, §4 (AMD); PL 2025, c. 470, Pt. B, §7 (AFF).]

10. Tribal member. "Tribal member" means an enrolled member of the Houlton Band of Maliseet Indians, the Mi'kmaq Nation, the Passamaquoddy Tribe or the Penobscot Nation.
[PL 2025, c. 470, Pt. B, §5 (AMD); PL 2025, c. 470, Pt. B, §7 (AFF).]

SECTION HISTORY

PL 1979, c. 378, §2 (NEW). PL 1981, c. 364, §§5,6 (AMD). PL 1981, c. 698, §§174,175 (AMD). PL 1985, c. 535, §1 (AMD). PL 1987, c. 504, §2 (AMD). PL 1987, c. 626, §1 (AMD). PL 1989, c. 242, §§1,2 (AMD). PL 1989, c. 635, §§1,2 (AMD). PL 1991, c. 33, §1 (AMD). PL 1991, c. 33, §2 (AFF). PL 1991, c. 754, §1 (AMD). PL 1991, c. 754, §2 (AFF). PL 1993, c. 107, §1 (AMD). PL 1993, c. 107, §2 (AFF). PL 1993, c. 504, §1 (AMD). PL 1993, c. 504, §2 (AFF). PL 1995, c. 118, §1 (AMD). PL 1995, c. 118, §2 (AFF). PL 1995, c. 538, §1 (AMD). PL 1995, c. 538, §2 (AFF). PL 1997, c. 127, §1 (AMD). PL 1997, c. 404, §1 (AMD). PL 1997, c. 404, §10 (AFF). PL 1997, c. 526, §§4-6 (AMD). PL 1997, c. 596, §1 (AMD). PL 1997, c. 596, §2 (AFF). PL 1997, c. 668, §§7,8 (AMD). PL 1999, c. 520, §1 (AMD). PL 1999, c. 520, §5 (AFF). PL 1999, c. 548, §1 (AMD). PL 1999, c. 548, §2 (AFF). PL 1999, c. 708, §4 (AMD). PL 2001, c. 396, §1 (AMD). PL 2001, c. 441, §1 (AMD). PL 2001, c. 441, §2 (AFF). PL 2001, c. 559, §GG1 (AMD). PL 2001, c. 559, §GG26 (AFF). PL 2003, c. 255, §1 (AMD). PL 2003, c. 255, §2 (AFF). PL 2003, c. 479, §1 (AMD). PL 2003, c. 479, §8 (AFF). PL 2003, c. 588, §1 (AMD). PL 2003, c. 705, §1 (AMD). PL 2003, c. 705, §14 (AFF). PL 2005, c. 12, §P1 (AMD). PL 2005, c. 12, §P10 (AFF). PL 2005, c. 332, §3 (AMD). PL 2005, c. 486, §1 (AMD). PL 2005, c. 486, §2 (AFF). PL 2007, c. 240, Pt. CCC, §1 (AMD). PL 2007, c. 240, Pt. CCC, §4 (AFF). PL 2007, c. 539, Pt. CCC, §1 (AMD). PL 2007, c. 539, Pt. CCC, §19 (AFF). PL 2007, c. 539, Pt. OO, §2 (AMD). PL 2007, c. 627, §3 (AMD). PL 2009, c. 213, Pt. BBBB, §1 (AMD). PL 2009, c. 213, Pt. BBBB, §17 (AFF). PL 2009, c. 434, §4 (AMD). PL 2009, c. 596, §1 (AMD). PL 2009, c. 596, §2 (AFF). PL 2009, c. 625, §2 (AMD). PL 2011, c. 1, Pt. P, §1 (AMD). PL 2011, c. 1, Pt. P, §2 (AFF). PL 2011, c. 380, Pt. J, §1 (AMD). PL 2011, c. 530, §1 (AMD). PL 2011, c. 530, §2 (AFF). PL 2011, c. 655, Pt. QQ, §1 (AMD). PL 2011, c. 655, Pt. QQ, §8 (AFF). PL 2011, c. 694, §2 (AMD). PL 2013, c. 331, Pt. C, §1 (AMD). PL 2013, c. 331, Pt. C, §41 (AFF). PL 2013, c. 368, Pt. TT, §1 (AMD). PL 2013, c. 368, Pt. TT, §20 (AFF). PL 2013, c. 472, §1 (AMD). PL 2013, c. 472, §2 (AFF). PL 2015, c. 1, §1 (AMD). PL 2015, c. 1, §15 (AFF). PL 2015, c. 388, Pt. A, §1 (AMD). PL 2015, c. 388, Pt. A, §16 (AFF). PL 2017, c. 24, §1 (AMD). PL 2017, c. 474, Pt. A, §1 (AMD). PL 2019, c. 233, §1 (AMD). PL 2019, c. 616, Pt. X, §1 (AMD). PL 2021, c. 1, Pt. B, §1 (AMD). PL 2021, c. 398, Pt. H, §1 (AMD). PL 2021, c. 594, §1 (AMD). PL 2021, c. 681, Pt. C, §§1-9 (AMD). PL 2023, c. 412, Pt. ZZZ, §1 (AMD). PL 2023, c. 412, Pt. ZZZ, §12 (AFF). PL 2023, c. 619, §1 (AMD). PL 2023, c. 619, §2 (AFF). PL 2025, c. 432, §1 (AMD).

PL 2025, c. 432, §2 (AFF). PL 2025, c. 470, Pt. B, §§1-5 (AMD). PL 2025, c. 470, Pt. B, §7 (AFF).

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