

## Income/Franchise:

### Maine: New Law Addresses Late Filing and Payment Logistics When Legislature Hasn't Yet Addressed State Response to Federal Tax Law Changes

*L.D. 221 (H.P. 144)*, signed by gov. 6/17/25. Seeking to address situations when the Maine Legislature has not yet had the opportunity before Maine Revenue Services begins processing Maine income tax returns to conform or adjust Maine tax laws in response to any relevant federal income tax law changes, new law in Maine requires the Commissioner of the Maine Department of Administrative and Financial Services (DAFS) to:

**URL:** <https://www.mainelegislature.org/LawMakerWeb/summary.asp?ID=280095872>

1. Approve underlying extensions of time for tax payment or filing in some instances; and
2. Report in writing to the Maine Governor, copying certain Maine legislative leaders, a description of the relevant federal tax law changes and their potential effect on Maine income tax laws and the state budget.

After receiving such report, the bill permits the Maine Governor to direct the Maine State Tax Assessor to temporarily adjust its administration of the Maine income tax returns based on some or all of such federal income tax law changes. In turn, the Maine State Tax Assessor may provide taxpayers with the option of i) waiting to file their Maine tax returns until the Maine Legislature has enacted legislation to address the federal income tax law changes by filing for an extension, or ii) filing their Maine returns consistent with the issued tax returns, forms, instructions and other guidance. In the later instance, if, as a result of subsequent changes enacted into law by the Maine Legislature, there is an underpayment by or incorrect refund to a Maine taxpayer, the bill provides that underlying penalties and interest accruing before the date of enactment may not be imposed. Please contact us with any questions.

— Alexis Morrison-Howe (Boston)  
Principal  
Deloitte Tax LLP  
[alhowe@deloitte.com](mailto:alhowe@deloitte.com)

Ian Gilbert (Boston)  
Senior Manager  
Deloitte Tax LLP  
[iagilbert@deloitte.com](mailto:iagilbert@deloitte.com)

Tyler Greaves (Boston)  
Senior Manager  
Deloitte Tax LLP  
[tgreaves@deloitte.com](mailto:tgreaves@deloitte.com)

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.

#### **About Deloitte**

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte provides industry-leading audit and assurance, tax and legal, consulting, financial advisory, and risk advisory services to nearly 90% of the Fortune Global 500® and thousands of private companies. Our professionals deliver measurable and lasting results that help reinforce public trust in capital markets, enable clients to transform and thrive, and lead the way toward a stronger economy, a more equitable society and a sustainable world. Building on its 175-plus year history, Deloitte spans more than 150 countries and territories. Learn how Deloitte’s approximately 415,000 people worldwide make an impact that matters at [www.deloitte.com](http://www.deloitte.com).