§5102. Definitions

The following definitions shall apply throughout this Part, except as the context may otherwise require: [P&SL 1969, c. 154, §F/§1 (NEW).]

1. Assessor.
[PL 1979, c. 378, §35 (RP).]

1-A. Lobster boat operator. Any person licensed by the Department of Marine Resources to fish for, take or catch lobsters and who operates a boat for that purpose is a lobster boat operator.
[PL 1975, c. 627, §1 (NEW).]

1-B. Affiliated group. "Affiliated group" means a group of 2 or more corporations in which more than 50% of the voting stock of each member corporation is directly or indirectly owned by a common owner or owners, either corporate or noncorporate, or by one or more of the member corporations.
[PL 1983, c. 571, §13 (NEW).]

1-C. Maine adjusted gross income. "Maine adjusted gross income" has the following meanings.

A. "Maine adjusted gross income" means, for a resident individual, the federal adjusted gross income of that individual, as modified by section 5122. [PL 1985, c. 783, §17 (NEW).]

B. "Maine adjusted gross income" means, for a nonresident individual, that part of the nonresident individual's federal adjusted gross income derived from sources within this State, as determined under section 5142. [RR 2025, c. 1, Pt. F, §18 (COR).]
[RR 2025, c. 1, Pt. F, §18 (COR).]

1-D. Laws of the United States. "Laws of the United States" means the Code, as defined in section 111, subsection 1-A, and other provisions of the laws of the United States relating to federal income taxes as of the date specified in section 111, subsection 1-A.
[PL 1987, c. 504, §5 (NEW).]

2. Nonresident estate or trust. "Nonresident estate or trust" shall mean an estate or trust which is not a resident estate or trust.
[P&SL 1969, c. 154, §F/§1 (NEW).]

3. Nonresident individual. "Nonresident individual" shall mean an individual who is not a resident individual.
[PL 1973, c. 12, §1 (AMD).]

4. Resident estate or trust. "Resident estate or trust" shall mean:

A. The estate of a decedent who at the decedent's death was domiciled in this State; [RR 2025, c. 1, Pt. F, §19 (COR).]

B. A trust created by will of a decedent who at death was domiciled in this State; or [PL 2003, c. 618, Pt. B, §18 (AMD); PL 2003, c. 618, Pt. B, §20 (AFF).]

C. A trust created by, or consisting of property of, a person domiciled in this State. [PL 2003, c. 618, Pt. B, §18 (AMD); PL 2003, c. 618, Pt. B, §20 (AFF).]

D. [PL 2003, c. 618, Pt. B, §19 (RP); PL 2003, c. 618, Pt. B, §20 (AFF).]
[RR 2025, c. 1, Pt. F, §19 (COR).]

5. Resident individual. "Resident individual" means an individual:

A. Who is domiciled in Maine, unless:

(1) The individual does not maintain a permanent place of abode in this State, maintains a permanent place of abode elsewhere and spends in the aggregate not more than 30 days of the taxable year in this State; or

(2) Within any period of 548 consecutive days, the individual:

(a) Is present in a foreign country or countries for at least 450 days;

(b) Is not present in this State for more than 90 days;

(c) Does not maintain a permanent place of abode in this State at which a minor child of the individual or the individual's spouse is present for more than 90 days, unless the individual and the individual's spouse are legally separated; and

(d) During the nonresident portion of the taxable year with which, or within which, such period of 548 consecutive days begins and the nonresident portion of the taxable year with which, or within which, such period ends, is present in this State for a number of days that does not exceed an amount that bears the same ratio to 90 as the number of days contained in such portion of the taxable year bears to 548; or [PL 2005, c. 519, Pt. G, §1 (AMD); PL 2005, c. 519, Pt. G, §2 (AFF).]

B. Who is not domiciled in Maine, but maintains a permanent place of abode in this State and spends in the aggregate more than 183 days of the taxable year in this State, unless the individual is in the Armed Forces of the United States. [PL 2005, c. 519, Pt. G, §1 (AMD); PL 2005, c. 519, Pt. G, §2 (AFF).]

The geographic location of a political organization or political candidate that receives one or more contributions from the individual is not in and of itself determinative on the question of whether the individual is domiciled in Maine. The geographic location of a professional advisor retained by an individual or the geographic location of a financial institution with an active account or loan of an individual may not be used to determine whether or not an individual is domiciled in Maine. For purposes of this subsection, "professional advisor" includes, but is not limited to, a person that renders medical, financial, legal, accounting, insurance, fiduciary or investment services. Charitable contributions may not be used to determine whether or not an individual is domiciled in Maine. [PL 2011, c. 132, §1 (AMD).]

5-A. Tribal member residing on tribal land. "Tribal member residing on tribal land" means an individual who is a tribal member and:

A. Who is domiciled on tribal land, unless:

(1) The tribal member does not maintain a permanent place of abode on tribal land, maintains a permanent place of abode off of tribal land and spends in the aggregate not more than 30 days of the taxable year on tribal land; or

(2) Within any period of 548 consecutive days, the tribal member:

(a) Is present in a foreign country or countries for at least 450 days;

(b) Is not present on tribal land for more than 90 days;

(c) Does not maintain a permanent place of abode on tribal land at which a minor child of the tribal member or the tribal member's spouse is present for more than 90 days, unless the tribal member and the tribal member's spouse are legally separated; and

(d) During the nonresident portion of the taxable year with which, or within which, such period of 548 consecutive days begins and the nonresident portion of the taxable year with which, or within which, such period ends, is present on tribal land for a number of days that does not exceed an amount that bears the same ratio to 90 as the number of days contained in such portion of the taxable year bears to 548; or [PL 2021, c. 681, Pt. G, §1 (NEW); PL 2021, c. 681, Pt. G, §6 (AFF).]

B. Who is not domiciled on tribal land, but maintains a permanent place of abode on tribal land and spends in the aggregate more than 183 days of the taxable year on tribal land, unless the tribal

member is in the Armed Forces of the United States. [PL 2021, c. 681, Pt. G, §1 (NEW); PL 2021, c. 681, Pt. G, §6 (AFF).]

The geographic location of a political organization or political candidate that receives one or more contributions from the tribal member is not in and of itself determinative on the question of whether the tribal member is domiciled on tribal land. The geographic location of a professional advisor retained by a tribal member or the geographic location of a financial institution with an active account or loan of a tribal member may not be used to determine whether or not a tribal member is domiciled on tribal land. For purposes of this subsection, "professional advisor" includes, but is not limited to, a person that renders medical, financial, legal, accounting, insurance, fiduciary or investment services. Charitable contributions may not be used to determine whether or not a tribal member is domiciled on tribal land.
[PL 2021, c. 681, Pt. G, §1 (NEW); PL 2021, c. 681, Pt. G, §6 (AFF).]

5-B. Tribal member compensation. "Tribal member compensation" means compensation received by an individual who is a tribal member, and by an estate of a decedent who at the time of death was a tribal member, for personal services performed as an employee of the Passamaquoddy Tribe, the Penobscot Nation, the Houlton Band of Maliseet Indians or the Mi'kmaq Nation. For purposes of this subsection, "compensation" means all taxable remuneration and benefits for services performed by the individual as an employee of the Passamaquoddy Tribe, the Penobscot Nation, the Houlton Band of Maliseet Indians or the Mi'kmaq Nation, including the cash value of any taxable remuneration and benefits paid in any medium other than cash.
[PL 2025, c. 705, Pt. B, §1 (NEW); PL 2025, c. 705, Pt. B, §3 (AFF).]

6. Corporation. "Corporation" means any business entity subject to income taxation as a corporation under the laws of the United States, except the following:

A. A corporation that is subject to tax under chapter 357 or that would be subject to tax under chapter 357 if the insurance business conducted by such corporation were conducted in this State; [PL 1999, c. 708, §33 (NEW); PL 1999, c. 708, §51 (AFF).]

B. A corporation subject to tax under section 5206; [PL 2007, c. 240, Pt. KKKK, §6 (AMD).]

C. A business entity referred to in Title 24-A, section 1157, subsection 5, paragraph B, subparagraph (1); or [PL 2007, c. 240, Pt. KKKK, §6 (AMD).]

D. A person that is engaged solely in the business of reinsuring risks of one or more affiliated insurance companies that are not captive insurance companies formed or licensed under Title 24-A, chapter 83 or under the laws of another state. "Insurance companies" means companies that are subject to tax under chapter 357 or that would be subject to tax under chapter 357 if the insurance business conducted by such companies were conducted in this State. [PL 2007, c. 240, Pt. KKKK, §6 (NEW).]

For purposes of this subsection, a corporation described in paragraph A is an "insurance company," and a health maintenance organization to the extent operated under authority of a certificate issued by the Superintendent of Insurance pursuant to Title 24-A, section 4204 is a "Maine health maintenance organization." Notwithstanding paragraph A, an insurance company is subject to the tax imposed by this Part with respect to income it receives from a Maine health maintenance organization, except where the Maine health maintenance organization is separately organized and subject to income taxation. The provisions of this Part pertaining to the taxation and reporting obligations of a unitary business, including section 5200, section 5220, subsection 5 and section 5244, apply to the income, factors and affiliations of an insurance company arising from a Maine health maintenance organization as though the Maine health maintenance organization were a separate corporation, but do not otherwise apply to such insurance company.

"Corporation" does not include the Passamaquoddy Tribe, the Penobscot Nation, the Houlton Band of Maliseet Indians, the Mi'kmaq Nation or a corporation organized by the Passamaquoddy Tribe, the Penobscot Nation, the Houlton Band of Maliseet Indians or the Mi'kmaq Nation under Section 17 of the federal Indian Reorganization Act, 25 United States Code, Section 5124.
[PL 2025, c. 470, Pt. E, §1 (AMD); PL 2025, c. 470, Pt. E, §2 (AFF).]

6-A. 80-20 corporation.
[PL 1997, c. 24, Pt. C, §8 (RP); PL 1997, c. 24, Pt. C, §16 (AFF).]

6-B. Declared state disaster or emergency. "Declared state disaster or emergency" has the same meaning as in Title 10, section 9902, subsection 1.
[PL 2011, c. 622, §4 (NEW); PL 2011, c. 622, §7 (AFF).]

6-C. Disaster period. "Disaster period" has the same meaning as in Title 10, section 9902, subsection 2.
[PL 2021, c. 181, Pt. D, §2 (AMD).]

7. Fiscal year. "Fiscal year" means an accounting period of 12 months ending on the last day of any month except December, or an accounting period of more or less than 12 months, which period is employed as the fiscal year of the taxpayer for the United States income tax purposes.
[P&SL 1969, c. 154, §F/§1 (NEW).]

8. Maine net income. "Maine net income" means, for any taxable year for any corporate taxpayer, the taxable income of that taxpayer for that taxable year under the laws of the United States as modified by section 5200-A and apportionable to this State under chapter 821. With respect to a unitary business carried on by 2 or more members of an affiliated group, "Maine net income " means the taxable income of the unitary business under the laws of the United States as modified by section 5200-A and apportionable to this State under chapter 821. If a taxable corporation is an S corporation, "Maine net income" means the amount taxable at the federal level pursuant to the Code, Sections 1374 and 1375.
[PL 2015, c. 300, Pt. A, §38 (AMD).]

8-A. Sternman.
[PL 1983, c. 571, §15 (RP).]

8-B. Maine net income.
[PL 1981, c. 704, §9 (RP).]

9. Tax or tax liability.
[PL 1979, c. 378, §35 (RP).]

10. Taxable corporation. "Taxable corporation" means, for any taxable year, a corporation that has nexus with this State pursuant to section 5200-B, including any corporation with income subject to federal tax under the Code, Section 1374 or 1375, and that has, at any time during that taxable year, realized Maine net income.
[PL 2021, c. 181, Pt. E, §1 (AMD); PL 2021, c. 181, Pt. E, §4 (AFF).]

10-A. Unitary business. "Unitary business" means a business activity which is characterized by unity of ownership, functional integration, centralization of management and economies of scale.
[PL 1983, c. 571, §17 (NEW).]

11. Other terms. Any other terms used in this Part have the same meaning as when used in a comparable context in the laws of the United States relating to federal income taxes, unless different meanings are clearly required.
[PL 1987, c. 769, Pt. A, §157 (RPR).]

SECTION HISTORY

P&SL 1969, c. 154, §F/§1 (NEW). PL 1969, c. 504, §50C (AMD). PL 1969, c. 553 (AMD). PL 1971, c. 61, §§2,3 (AMD). PL 1971, c. 622, §129 (AMD). PL 1973, c. 12, §§1-4,9 (AMD). PL

1973, c. 788, §192 (AMD). PL 1975, c. 17, §1 (AMD). PL 1975, c. 627, §§1,2 (AMD). PL 1975, c. 765, §25 (AMD). PL 1977, c. 477, §15 (AMD). PL 1977, c. 668, §6 (AMD). PL 1977, c. 686, §6 (AMD). PL 1979, c. 378, §35 (AMD). PL 1979, c. 520, §7 (AMD). PL 1979, c. 541, §§A230,A231 (AMD). PL 1979, c. 615, §§2,3 (AMD). PL 1979, c. 649, §1 (AMD). PL 1981, c. 411, §1 (AMD). PL 1981, c. 463, §C1 (AMD). PL 1981, c. 536 (AMD). PL 1981, c. 704, §§1-3,9 (AMD). PL 1983, c. 571, §§13-17 (AMD). PL 1983, c. 590, §1 (AMD). PL 1983, c. 842, §1 (AMD). PL 1983, c. 855, §14 (AMD). PL 1983, c. 859, §§M11,M13 (AMD). PL 1985, c. 536 (AMD). PL 1985, c. 783, §§17,18 (AMD). PL 1987, c. 4, §2 (AMD). PL 1987, c. 504, §§5,6 (AMD). PL 1987, c. 769, §A157 (AMD). PL 1987, c. 841, §§1,2 (AMD). PL 1991, c. 148, §§1,2 (AMD). PL 1991, c. 546, §§32,33 (AMD). PL 1993, c. 502, §4 (AMD). PL 1993, c. 502, §5 (AFF). PL 1995, c. 281, §25 (AMD). PL 1995, c. 281, §43 (AFF). PL 1997, c. 24, §§C8,9 (AMD). PL 1997, c. 24, §C16 (AFF). PL 1997, c. 668, §29 (AMD). PL 1999, c. 414, §39 (AMD). PL 1999, c. 708, §33 (AMD). PL 1999, c. 708, §51 (AFF). PL 2001, c. 439, §D1 (AMD). PL 2001, c. 439, §D9 (AFF). PL 2003, c. 618, §§B18,19 (AMD). PL 2003, c. 618, §B20 (AFF). PL 2005, c. 519, §G1 (AMD). PL 2005, c. 519, §G2 (AFF). PL 2007, c. 240, Pt. KKKK, §6 (AMD). PL 2007, c. 240, Pt. KKKK, §7 (AFF). PL 2011, c. 132, §1 (AMD). PL 2011, c. 622, §4 (AMD). PL 2011, c. 622, §7 (AFF). PL 2011, c. 655, Pt. QQ, §4 (AMD). PL 2011, c. 655, Pt. QQ, §8 (AFF). PL 2015, c. 300, Pt. A, §38 (AMD). PL 2021, c. 181, Pt. D, §2 (AMD). PL 2021, c. 181, Pt. E, §1 (AMD). PL 2021, c. 181, Pt. E, §4 (AFF). PL 2021, c. 681, Pt. G, §§1, 2 (AMD). PL 2021, c. 681, Pt. G, §6 (AFF). PL 2025, c. 470, Pt. E, §1 (AMD). PL 2025, c. 470, Pt. E, §2 (AFF). RR 2025, c. 1, Pt. F, §§18, 19 (COR). PL 2025, c. 705, Pt. B, §1 (AMD). PL 2025, c. 705, Pt. B, §3 (AFF).

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