

131st MAINE LEGISLATURE

FIRST REGULAR SESSION-2023

Legislative Document

No. 210

H.P. 131

House of Representatives, January 20, 2023

An Act to Expand the List of Persons Exempt from the Real Estate Transfer Tax

Reference to the Committee on Taxation suggested and ordered printed.

R(+ B. Hunt ROBERT B. HUNT

Clerk

Presented by Representative HASENFUS of Readfield.

1	Be it enacted by the People of the State of Maine as follows:
2 3	Sec. 1. 36 MRSA §4641-C, sub-§4, as amended by PL 2017, c. 288, Pt. B, §8, is further amended to read:
4 5 6 7	4. Deeds between certain family members. Deeds between spouses, <u>siblings</u> , parent and child, <u>including a stepchild</u> , or grandparent and grandchild, <u>including a stepgrandchild</u> , without actual consideration for the deed, and deeds between spouses in divorce proceedings;
8	SUMMARY
9 10	This bill adds siblings, stepchildren and stepgrandchildren to the list of family members whose deeds are exempt from the real estate transfer tax.