

132nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2025

Legislative Document

No. 1168

H.P. 773

House of Representatives, March 20, 2025

An Act to Amend the Law Regarding the Current Use Valuation of Certain Working Waterfront Land with Respect to Commercial Boat Yards

Reference to the Committee on Taxation suggested and ordered printed.

ROBERT B. HUNT
Clerk

Presented by Representative FAULKINGHAM of Winter Harbor.

Cosponsored by Senator MOORE of Washington and

Representatives: BISHOP of Bucksport, FOLEY of Wells, PARRY of Arundel, SIMMONS of

Waldoboro, TUELL of East Machias, Senator: MARTIN of Oxford.

1	Be it enacted by the People of the State of Maine as follows:
2	Sec. 1. 36 MRSA §1132, sub-§1-A is enacted to read:
3 4 5	1-A. Commercial boat yard. "Commercial boat yard" means a commercial facility that leases storage, docking or mooring space to watercraft and is used primarily or used predominantly by persons engaged in commercial fishing activities.
6 7	Sec. 2. 36 MRSA §1132, sub-§11, as amended by PL 2023, c. 671, §1, is further amended to read:
8	11. Working waterfront land. "Working waterfront land" means a parcel of land, or
9	a portion thereof, that fully or partially abuts water to the head of tide or land located in the
10	intertidal zone that is used primarily or used predominantly to provide access to or support
11	the conduct of commercial fishing activities. "Working waterfront land" also includes a
12	commercial boat yard or a wharf or pier used primarily or used predominantly by persons
13	engaged in commercial fishing activities that include berthing a boat and the location of
14	small fishing houses for commercial fishing gear maintenance and storage. For purposes
15	of this subchapter, a parcel is deemed to include a unit of real estate notwithstanding the
16	fact that it is divided by a road, way, railroad or pipeline.
17	SUMMARY
18	This bill amends the tax laws relating to the current use valuation of certain working
19	waterfront land to clarify that working waterfront land includes commercial boat yards.
20	The bill also includes a new definition for "commercial boat yard."