



# 132nd MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2025

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Legislative Document

No. 1368

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H.P. 891

House of Representatives, April 1, 2025

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**An Act to Provide a Property Tax Exemption for Allowing Shellfish  
Harvester Access to the Intertidal Zone**

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Received by the Clerk of the House on March 28, 2025. Referred to the Committee on  
Taxation pursuant to Joint Rule 308.2 and ordered printed pursuant to Joint Rule 401.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT  
Clerk

Presented by Representative RIELLY of Westbrook.  
Cosponsored by Representative: ANKELES of Brunswick.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRSA §662** is enacted to read:

3 **§662. Access for shellfish harvesting**

4 **1. Definitions.** As used in this section, unless the context otherwise indicates, the  
5 following terms have the following meanings.

6 A. "Intertidal zone" has the same meaning as in Title 12, section 6001, subsection 21.

7 B. "Shellfish" has the same meaning as in Title 12, section 6001, subsection 41.

8 **2. Property owners of land adjacent to intertidal zone.** The estate of an owner of  
9 property adjacent to the intertidal zone that allows access to the intertidal zone through the  
10 property for a person to harvest shellfish in the intertidal zone is exempt from taxation in  
11 an amount of just value equal to a reduction in \$500 of taxes due under this Part based upon  
12 the local assessed value of the property.

13 **3. Application with assessor.** A person who desires to secure exemption under this  
14 section shall make written application and file written proof of entitlement on or before the  
15 first day of April, in the year in which the exemption is first requested, with the assessor of  
16 the place in which the property is located. The assessor may require a copy of a plan that  
17 describes the allowed spatial and temporal use of, including any limitations on, the access  
18 to the intertidal zone. Notwithstanding Title 1, chapter 13, an application and proof of  
19 entitlement filed pursuant to this subsection is confidential and may not be made available  
20 for public inspection. The application and proof of entitlement must be made available to  
21 the State Tax Assessor upon request. The assessor of the place in which the property is  
22 located shall thereafter grant the exemption to a person who is so qualified until the person  
23 notifies the assessor of reason or desire for discontinuance of the exemption.

24 **Sec. 2. Application.** This Act applies to property tax years beginning on or after  
25 April 1, 2026.

26 **SUMMARY**

27 This bill allows for an exemption equal to a \$500 reduction in property taxes for an  
28 owner of property adjacent to the intertidal zone who allows access to the intertidal zone  
29 to a person harvesting shellfish.