



132nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2025

Legislative Document

No. 1755

H.P. 1173

House of Representatives, April 22, 2025

**An Act to Increase the Maine Historic Property Rehabilitation Tax
Credit in Rural Areas**

Reference to the Committee on Taxation suggested and ordered printed.

Robert B. Hunt
ROBERT B. HUNT
Clerk

Presented by Representative SUPICA of Bangor.
Cosponsored by Senator FARRIN of Somerset and
Representatives: BLIER of Buxton, Speaker FECTEAU of Biddeford, JULIA of Waterville,
MALON of Biddeford, STROUT of Harrington, Senators: CURRY of Waldo, HICKMAN of
Kennebec, STEWART of Aroostook.

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

2 **Sec. 1. 36 MRSA §5219-BB, sub-§1, ¶E** is enacted to read:

3 E. "Rural area" means any area within a municipality that has a population of less than
4 17,500 inhabitants as determined by the United States Department of Commerce,
5 Bureau of the Census based on the latest decennial census of the United States.

6 **Sec. 2. 36 MRSA §5219-BB, sub-§10** is enacted to read:

7 **10. Increased credit for certified qualified rehabilitation expenditures in rural**
8 **areas with housing component.** For tax years beginning on or after January 1, 2024, the
9 credit allowed under this section is increased to 35% of certified qualified rehabilitation
10 expenditures for which a tax credit is claimed under Section 47 of the Code for a certified
11 historic structure located in a rural area of the State as long as not less than 33% of the
12 aggregate square feet of that structure constitutes apartments, dwellings or other living
13 accommodations.

14 **Sec. 3. Retroactivity.** This Act applies retroactively to tax years beginning on or
15 after January 1, 2024.

16 **SUMMARY**

17 This bill increases the historic properties tax credit available to eligible projects that
18 are located in rural areas in this State and contain a housing component. The changes in
19 the bill apply to tax years beginning on or after January 1, 2024.