

132nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2025

Legislative Document

No. 1419

S.P. 575

In Senate, April 1, 2025

An Act to Provide a Sales Tax Exemption for Housing Constructed Off-site Similar to That for On-site Construction

Reference to the Committee on Taxation suggested and ordered printed.

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DAREK M. GRANT Secretary of the Senate

Presented by Senator BENNETT of Oxford. Cosponsored by Speaker FECTEAU of Biddeford and Senators: BICKFORD of Androscoggin, BRADSTREET of Kennebec, CURRY of Waldo, PIERCE of Cumberland, Representatives: BLIER of Buxton, GERE of Kennebunkport, GOLEK of Harpswell.

1	Be it enacted by the People of the State of Maine as follows:
2 3	Sec. 1. 36 MRSA §1760, sub-§40, ¶B, as amended by PL 2005, c. 618, §3, is further amended to read:
4 5	B. New manufactured housing to the extent of all costs, other than materials, included in the sale price, but the exemption may not exceed 50% 75% of the sale price.
6 7	Sec. 2. Application. This Act applies to sales of manufactured housing occurring on or after January 1, 2026.
8	SUMMARY
9 10 11 12	Current law provides a sales tax exemption for sales of new manufactured housing for all costs, excluding materials, included in the sale price, but only to a maximum of 50% of the sale price. This bill changes that exemption to 75% of the sale price to reflect the exemption for housing built on the site of its location.