



# 132nd MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2025

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Legislative Document

No. 1537

S.P. 621

In Senate, April 8, 2025

**Resolve, to Establish the Commission to Study Lowering Property  
Taxes by Revising the State-Municipal Revenue Sharing Program**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read "D M Grant", is positioned above the printed name of the Secretary of the Senate.

DAREK M. GRANT  
Secretary of the Senate

Presented by Senator NANGLE of Cumberland.

1       **Sec. 1. Commission established. Resolved:** That the Commission to Study  
2 Lowering Property Taxes by Revising the State-Municipal Revenue Sharing Program,  
3 referred to in this resolve as "the commission," is established.

4       **Sec. 2. Commission membership. Resolved:** That, notwithstanding Joint Rule  
5 353, the commission consists of 13 members as follows:

6           1. Two members of the Senate, one representing the party holding the largest number  
7 of seats in the Legislature and one representing the party holding the 2nd largest number  
8 of seats in the Legislature, appointed by the President of the Senate;

9           2. Three members of the House of Representatives, 2 representing the party holding  
10 the largest number of seats in the Legislature and one representing the party holding the  
11 2nd largest number of seats in the Legislature, appointed by the Speaker of the House;

12           3. One municipal official from a municipality with a population of under 10,000,  
13 appointed by the President of the Senate;

14           4. One municipal official from a municipality with a population of 10,000 or more,  
15 appointed by the Speaker of the House;

16           5. One member who represents a statewide association of municipalities, appointed by  
17 the President of the Senate;

18           6. One member who represents a county government or a statewide association of  
19 county commissioners, appointed by the Speaker of the House;

20           7. Two members of the public with relevant expertise in municipal finance, tax policy  
21 or state-local fiscal relations, one appointed by the President of the Senate and one  
22 appointed by the Speaker of the House;

23           8. The Commissioner of Administrative and Financial Services or the commissioner's  
24 designee; and

25           9. The Treasurer of State or the Treasurer of State's designee.

26       **Sec. 3. Chairs. Resolved:** That the first-named Senate member is the Senate chair  
27 and the first-named House of Representatives member is the House chair of the  
28 commission.

29       **Sec. 4. Appointments; convening of commission. Resolved:** That all  
30 appointments must be made no later than 30 days following the effective date of this  
31 resolve. The appointing authorities shall notify the Executive Director of the Legislative  
32 Council once all appointments have been completed. After appointment of all members,  
33 the chairs shall call and convene the first meeting of the commission. If 30 days or more  
34 after the effective date of this resolve a majority of but not all appointments have been  
35 made, the chairs may request authority and the Legislative Council may grant authority for  
36 the commission to meet and conduct its business.

37       **Sec. 5. Duties. Resolved:** That the commission shall perform a holistic review of  
38 the state-municipal revenue sharing system with a focus on equitable distribution and the  
39 diverse needs of municipalities. In conducting the review under this section, the  
40 commission shall analyze existing programs, including the Local Government Fund and  
41 the Disproportionate Tax Burden Fund, established in the Maine Revised Statutes, Title  
42 30-A, section 5681, subsection 3 and commonly known as Revenue Sharing I and Revenue

1 Sharing II, to identify disparities and shall define and address such issues as  
2 disproportionate tax burdens. The commission shall develop recommendations to  
3 streamline the state-municipal revenue sharing system for fairness and sustainability while  
4 considering municipal fiscal needs.

5 **Sec. 6. Staff assistance. Resolved:** That, notwithstanding Joint Rule 353, the  
6 Legislative Council shall provide necessary staffing services to the commission, except that  
7 Legislative Council staff support is not authorized when the Legislature is in regular or  
8 special session.

9 **Sec. 7. Report. Resolved:** That, no later than December 3, 2025, the commission  
10 shall submit a report that includes its findings and recommendations, including suggested  
11 legislation, for presentation to the Joint Standing Committee on Taxation. The Joint  
12 Standing Committee on Taxation is authorized to report out legislation related to the report  
13 to the Second Regular Session of the 132nd Legislature.

#### 14 SUMMARY

15 This resolve establishes the Commission to Study Lowering Property Taxes by  
16 Revising the State-Municipal Revenue Sharing Program, which is directed to perform a  
17 holistic review of the state-municipal revenue sharing system with a focus on equitable  
18 distribution and the diverse needs of municipalities. The commission is required to submit  
19 a report and suggested legislation by December 3, 2025 to the Joint Standing Committee  
20 on Taxation, which is authorized to report out legislation based on the report to the Second  
21 Regular Session of the 132nd Legislature.