



132nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2025

Legislative Document

No. 1768

S.P. 686

In Senate, April 23, 2025

An Act to Protect Residents of Mobile Home Parks by Amending the Real Estate Transfer Tax

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 BAILEY of York.

Cosponsored by Representative GRAMLICH of Old Orchard Beach and

Senators: BALDACCI of Penobscot, CURRY of Waldo, HICKMAN of Kennebec, NANGLE of Cumberland, RENY of Lincoln, TALBOT ROSS of Cumberland, TIPPING of Penobscot.

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

Sec. 1. 36 MRSA §4641-B, sub-§4-B, ¶E-2 is enacted to read:

E-2. Beginning in fiscal year 2026-27, notwithstanding paragraph E-1, the Treasurer of State shall credit the revenues derived from the tax imposed pursuant to section 4641-A, subsection 1 from the sale of mobile home parks to the Maine State Housing Authority. The Maine State Housing Authority shall deposit the funds received pursuant to this paragraph in the Housing Opportunities for Maine Fund established by Title 30-A, section 4853. The assessor, pursuant to section 4641-D, shall make adjustments to the transfer tax declaration of value as is necessary to identify transactions subject to this paragraph. Funds credited to the Maine State Housing Authority pursuant to this paragraph are in addition to those paid to the authority pursuant to paragraph E-1, subparagraph (2) and paid to the authority pursuant to paragraph E-1, subparagraph (3).

Sec. 2. 36 MRSA §4641-C, sub-§20, as amended by PL 2017, c. 402, Pt. E, §3 and affected by PL 2019, c. 417, Pt. B, §14, is further amended to read:

20. Controlling interests. Transfers of controlling interests in an entity with a fee interest in real property if the transfer of the real property would qualify for exemption if accomplished by deed of the real property between the parties to the transfer of the controlling interest; and

Sec. 3. 36 MRSA §4641-C, sub-§21, as enacted by PL 2017, c. 402, Pt. E, §4 and affected by PL 2019, c. 417, Pt. B, §14, is amended to read:

21. Transfers pursuant to transfer on death deed. Any transfer of real property effectuated by a transfer on death deed pursuant to Title 18-C, Article 6, Part 4; and

Sec. 4. 36 MRSA §4641-C, sub-§22 is enacted to read:

22. Certain deeds of a mobile housing park. Deeds conveying ownership of a mobile home park from its owner to a majority of residents of the park at the time of conveyance who are residents of the State or a mobile housing park owner's association organized in this State when the conveyance is made pursuant to Title 10, section 9094-A.

SUMMARY

This bill treats the real estate transfer tax on the sale of mobile home parks differently than the sale of other real estate. Sales of mobile home parks to the residents of those parks are not subject to the real estate transfer tax. The real estate transfer tax received by the State from buyers of mobile home parks is allocated entirely to the Housing Opportunities for Maine Fund within the Maine State Housing Authority.