



132nd MAINE LEGISLATURE

SECOND REGULAR SESSION-2026

Legislative Document

No. 2244

S.P. 922

In Senate, April 8, 2026

An Act to Implement Certain Preliminary Recommendations of the Real Estate Property Tax Relief Task Force and to Make Other Changes to Tax Law

Reported by Senator GROHOSKI of Hancock for the Joint Standing Committee on
Taxation pursuant to Joint Rule 353, Section 8.

Reference to the Committee on Taxation suggested and ordered printed pursuant to Joint
Rule 218.

A handwritten signature in dark 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

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

2 **Sec. 1. 36 MRSA §5219-KK, sub-§2-D**, as amended by PL 2023, c. 412, Pt. S,
3 §4, is repealed and the following enacted in its place:

4 **2-D. Credit in 2022 and after.** For tax years beginning on or after January 1, 2022,
5 a resident individual is allowed a credit against the taxes imposed under this Part equal to
6 the amount by which the benefit base for the resident individual exceeds 4% of the resident
7 individual's income. The amount of the credit may not exceed:

8 A. For tax years beginning on or after January 1, 2022 and before January 1, 2026,
9 \$1,000 for resident individuals under 65 years of age as of the last day of the taxable
10 year;

11 B. For tax years beginning on or after January 1, 2026, \$1,500 for resident individuals
12 under 65 years of age as of the last day of the taxable year;

13 C. For tax years beginning on or after January 1, 2022 and before January 1, 2024,
14 \$1,500 for resident individuals 65 years of age and older as of the last day of the taxable
15 year; and

16 D. For tax years beginning on or after January 1, 2024, \$2,000 for resident individuals
17 65 years of age and older as of the last day of the taxable year.

18 In the case of married individuals filing a joint return, only one spouse is required to be 65
19 years of age or older to qualify for the credit limitation specified in paragraphs C and D.
20 Married individuals filing separate returns do not qualify for the credit under this section.

21 **Sec. 2. Resolve 2025, c. 108, §5** is amended to read:

22 **Sec. 5. Meetings; subcommittees. Resolved:** That the task force shall meet at
23 least 4 times but no more than 8 times in 2025 and no more than 8 times in 2026, not
24 including any subcommittee meetings.

25 1. The task force shall meet at least once jointly with the Joint Standing Committee on
26 Taxation at a time to be determined by the chairs of the task force and the committee.

27 2. The chairs of the task force may appoint subcommittees as necessary for the efficient
28 operation of the task force.

29 **Sec. 3. Department of Administrative and Financial Services, Bureau of**
30 **Revenue Services to administer survey to assessors on Maine Tree Growth Tax**
31 **Law.** The Department of Administrative and Financial Services, Bureau of Revenue
32 Services shall administer a survey to assessors related to the Maine Tree Growth Tax Law.
33 In the design of the survey, the bureau shall collaborate with the Department of Agriculture,
34 Conservation and Forestry, Maine Forest Service, the University of Maine School of Forest
35 Resources, landowners, foresters, municipal officials and assessors. The survey must, at a
36 minimum, collect information from assessors regarding their experiences administering the
37 Maine Tree Growth Tax Law.

38 The Bureau of Revenue Services shall submit its findings and recommendations based
39 on the survey results, including suggested legislation, no later than January 15, 2027 to the
40 joint standing committee of the Legislature having jurisdiction over taxation matters. The

1 joint standing committee may report out legislation based on the findings and
2 recommendations to the 133rd Legislature in 2027.

3 **SUMMARY**

4 This bill amends Resolve 2025, chapter 108, which established the Real Estate Property
5 Tax Relief Task Force, to allow the task force to meet 8 times in 2026. For tax years
6 beginning on or after January 1, 2026, the bill increases from \$1,000 to \$1,500 the property
7 tax fairness credit for individuals under 65 years of age. The bill also requires the
8 Department of Administrative and Financial Services, Bureau of Revenue Services to
9 administer a survey to assessors to gather data on the administration of the Maine Tree
10 Growth Tax Law.

11 **FISCAL NOTE REQUIRED**

12 **(See attached)**