

STATE OF MAINE
132ND LEGISLATURE
FIRST REGULAR AND FIRST SPECIAL SESSIONS



Disposition of bills and summaries of all laws enacted or finally passed

JOINT STANDING COMMITTEE ON TAXATION

August 2025

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Joint Standing Committee on Taxation

SUBJECT INDEX

Administration of Tax Laws

Enacted	LD 68	An Act to Amend the State Tax Laws	PUBLIC 271
	LD 288	An Act to Make Technical Changes to Maine's Tax Laws	PUBLIC 113
	LD 1355	Resolve, to Require the Governor's Energy Office to Study Taxation of Renewable Energy Infrastructure	RESOLVE 116
	LD 1876	An Act to Change the Name and Duties of the Taxpayer Advocate to Increase the Use of State Tax Credits	PUBLIC 486
	LD 1895	An Act to Require the Removal from a Property Tax Lien the Name of a Previous Owner Who Paid Prorated Property Taxes	PUBLIC 351
Not Enacted	LD 713	An Act Regarding Taxation	CARRIED OVER
	LD 714	An Act to Amend the Tax Laws	CARRIED OVER
	LD 778	An Act to Establish a State Tax Amnesty Program to Increase Revenue Collections	ONTP
	LD 1291	Resolve, to Establish the Commission to Study the Apportionment of Service Revenue	ONTP
	LD 1475	Resolve, to Establish the Commission to Study the Taxation of Digital Assets	ONTP
	LD 1841	An Act to Modify the Process of Selling Tax-acquired Properties	ONTP

Cannabis Taxation

Not Enacted	LD 1654	An Act to Exempt Certain Sales and Transfers of Adult Use Cannabis from Excise Tax	HELD BY GOVERNOR
	LD 1869	An Act to Lower Property Taxes by Allowing a Local Option Sales Tax on Recreational Cannabis Sales	ONTP
	LD 1942	An Act to Modify Taxes Applying to Adult Use Cannabis, Hemp and Hemp Products	CARRIED OVER

Constitution

Not Enacted	LD 432	RESOLUTION, Proposing an Amendment to the Constitution of Maine to Allow Municipalities to Apportion Real and Personal Property Taxes on the Basis of Property Classification	ONTP
	LD 1112	RESOLUTION, Proposing an Amendment to the Constitution of Maine Requiring Not Less Than 90 Percent State Reimbursement for Residential Real Estate Property Tax Exemptions and to Establish a Minimum Homestead Exemption	Majority (ONTP) Report
	LD 1304	RESOLUTION, Proposing an Amendment to the Constitution of Maine to Limit Property Tax Increases for Individuals 65 Years of Age or Older and Shift the Tax Burden to State Gaming Revenues	ONTP
	LD 1610	RESOLUTION, Proposing an Amendment to the Constitution of Maine to Apportion Differentiated Tax Rates on Real Property According to Use	ONTP
	LD 1818	RESOLUTION, Proposing an Amendment to the Constitution of Maine to Limit Taxes, Spending or Debt Without Approval by the Voters	ONTP

Estate Tax

Not Enacted	LD 1617	An Act to Lower the Exclusion Amount for the Estate Tax and Create an Exclusion for Family Farms and Aquaculture, Fishing and Wood Harvesting Businesses	ONTP
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Fuel Tax

Not Enacted	LD 1781	An Act to Exempt from the Gasoline Tax Act Ethanol-free Gasoline Used by Vehicles Off-road	ONTP
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Income Tax - General

Not Enacted	LD 106	An Act Regarding the Taxation of Paid Family and Medical Leave Benefits	Leave to Withdraw Pursuant to Joint Rule 310
	LD 1047	An Act to Impose an Additional Tax on Certain Unearned Income	ONTP
	LD 1879	An Act to Support Maine's Agricultural Economy by Increasing Revenue from the Corporate Income Tax	CARRIED OVER

Taxation

Income Tax - Reform

Not Enacted	LD 229	An Act to Bring Fairness in Income Taxes to Maine Families by Adjusting the Tax Brackets and Tax Rates	CARRIED OVER
	LD 856	An Act to Phase Out the Income Tax	Majority (ONTP) Report
	LD 1089	An Act to Permanently Fund 55 Percent of the State's Share of Education by Establishing a Tax on Incomes of More than \$1,000,000	CARRIED OVER
	LD 1682	An Act to Increase Fairness in the Income Tax by Adding Higher Tax Brackets and Tax Rates	CARRIED OVER
	LD 1939	An Act to Close Maine's Tax Loophole for Offshore Profit Shifting	CARRIED OVER

Income Tax Conformity

Enacted	LD 48	An Act to Update References to the United States Internal Revenue Code of 1986 Contained in the Maine Revised Statutes	PUBLIC 432
	LD 221	An Act to Address the Effect of Changes to Federal Income Tax Laws on Maine Income Tax Laws	PUBLIC 336

Income Tax Credits, Exemptions, Deductions and Incentives

Enacted	LD 125	An Act to Increase the Total Amount of Credits Authorized Under the Maine Seed Capital Tax Credit Program	PUBLIC 442
	LD 146	An Act to Increase the Maximum Amount of the Historic Property Rehabilitation Tax Credit That May be Taken in a Year	PUBLIC 444
	LD 366	An Act to Ensure Consistency of Income Tax Deductions for Retired Members of the Uniformed Services	PUBLIC 452
	LD 554	An Act to Encourage Resident-owned Communities and Preserve Affordable Housing Through Tax Deductions	PUBLIC 455
	LD 1217	An Act Regarding the New Markets Tax Credit and the Maine New Markets Capital Investment Program	PUBLIC 497
	LD 1275	An Act to Promote the Production of Natural Resources Bioproducts by Amending the Renewable Chemicals Tax Credit	PUBLIC 477
	LD 1493	An Act to Limit Corporate Use of the Visual Media Production Credit	PUBLIC 421

Taxation

**Not
Enacted**

LD 1755	An Act to Increase the Maine Historic Property Rehabilitation Tax Credit in Rural Areas	PUBLIC 499
LD 1951	An Act to Promote Food Processing and Manufacturing Facility Expansion and Create Jobs	PUBLIC 489
LD 191	An Act to Support Maine Businesses by Establishing a Pass-through Entity Tax and Tax Credit	CARRIED OVER
LD 203	An Act to Provide an Income Tax Credit for Employer-supported Child Care	ONTP
LD 435	An Act to Expand the Historic Property Rehabilitation Tax Credit	CARRIED OVER
LD 756	An Act Creating and Sustaining Jobs Through the Development of Cooperatives and Employee-owned Businesses by Providing Tax Deductions for Certain Qualified Business Activities	CARRIED OVER
LD 926	An Act to Promote Research and Development in the State by Amending the Research Expense Tax Credit	CARRIED OVER
LD 1294	An Act to Expand the Dependent Exemption Tax Credit	CARRIED OVER
LD 1363	An Act to Exempt Resident Minors' Income from Income Tax	ONTP
LD 1491	An Act to Provide a Tax Credit for New Attorneys Practicing in Underserved Areas	ONTP
LD 1520	An Act to Reduce the Income Tax Paid by Volunteers for Mileage Reimbursements	ONTP
LD 1555	An Act to Establish an Employer Tax Credit for Qualifying Child Care Costs	CARRIED OVER
LD 1574	An Act to Amend the Credit for Educational Opportunity and Student Loan Repayment Tax Credit	CARRIED OVER
LD 1622	An Act to Exempt Certain Income from State Income Tax	ONTP
LD 1652	An Act to Create a Tax Credit for Providers of Dental Care for MaineCare Recipients	CARRIED OVER
LD 1694	An Act to Provide an Income Tax Credit for Certain Disaster Mitigation Projects for Working Waterfront Property	CARRIED OVER
LD 1699	An Act to Create a Refundable Tax Credit for Agricultural Enterprises	CARRIED OVER

LD 1735	An Act to Provide an Income Tax Deduction for Certain Contributions to a Qualified Achieving a Better Life Experience Program Account	CARRIED OVER
LD 1853	An Act to Establish an Educational Tax Credit Program to Help Parents Pay for Nonpublic School Tuition and Fees	Majority (ONTP) Report
LD 1889	An Act to Expand Tax Incentives for Certain Barn Renovations	ONTP
LD 1899	An Act to Eliminate Taxation on Health Care Spending	Majority (ONTP) Report
LD 1957	An Act to Promote Film Production in Maine	CARRIED OVER

Motor Vehicle Excise Tax

**Not
Enacted**

LD 15	An Act to Modify the Excise Tax on Camper Trailers	HELD BY GOVERNOR
LD 1732	An Act to Allow a Municipality to Waive the Excise Tax on an Antique Automobile Owned by a Person 65 Years of Age or Older	ONTP

Municipal Revenue Sharing

**Not
Enacted**

LD 237	An Act to Increase the Percentage of Funds Provided to Municipalities Through State-Municipal Revenue Sharing	ONTP
LD 283	An Act to Expand Local Revenues by Including Meals and Lodging Sales Tax Revenue Under the State-Municipal Revenue Sharing Program	ONTP
LD 382	An Act to Establish a System of Revenue Sharing for the Use and Management of Coastal Resources	CARRIED OVER
LD 1537	Resolve, to Establish the Commission to Study Lowering Property Taxes by Revising the State-Municipal Revenue Sharing Program	ONTP
LD 1729	An Act to Increase the Rate of Reimbursement to Municipalities for Revenue Lost as a Result of the Maine Resident Homestead Property Tax Exemption	ONTP
LD 1795	An Act to Change the Calculation for Municipal Service Charges for Tax-exempt Organizations	ONTP
LD 1798	An Act to Increase Revenue Sharing and to Control Property Taxes	ONTP

Other Taxes

Enacted	LD 936	An Act to Amend the Laws Regarding the Mining Excise Tax	PUBLIC 469
Not Enacted	LD 223	An Act to Amend the Mining Excise Tax Laws	ONTP
	LD 278	An Act to Eliminate the Tobacco Products Tax on Certain Products That Contain Nicotine	Majority (ONTP) Report
	LD 1386	An Act to Provide Emergency One-time Relief from the Wild Blueberry Tax for Sellers in Maine and Partial Relief for Processors and Shippers	Died Between Houses
	LD 1960	An Act to Exempt Electronic Smoking Devices or Other Tobacco Products Containing Ingestible Hemp from the Tax Imposed on Tobacco Products	Died Between Houses

Property Tax – Current Use

Enacted	LD 744	An Act to Remove Certain Wharves and Piers from the Laws Governing the Current Use Valuation of Working Waterfront Land	PUBLIC 380
Not Enacted	LD 1168	An Act to Amend the Law Regarding the Current Use Valuation of Certain Working Waterfront Land with Respect to Commercial Boat Yards	ONTP
	LD 1591	An Act to Grant a Municipality Authority to Tax Property According to Use	ONTP
	LD 1630	An Act to Amend the Open Space Tax Law	ONTP

Property Tax – Exemptions

Enacted	LD 819	An Act to Clarify the Status of Energy Storage Systems with Regard to the Business Equipment Tax Exemption and the Business Equipment Tax Reimbursement Program	PUBLIC 467
	LD 982	An Act to Establish Equal Tax Treatment for the Mi'kmaq Nation	PUBLIC 470
Not Enacted	LD 7	An Act to Increase the Homestead Property Tax Exemption for Residents 65 Years of Age or Older	ONTP
	LD 140	An Act to Incrementally Increase the Homestead Property Tax Exemption	CARRIED OVER

LD 264	An Act to Remove the 12-month Waiting Period for the Maine Resident Homestead Property Tax Exemption	CARRIED OVER
LD 326	An Act to Increase the Property Tax Exemption Provided to Individuals Who Are Legally Blind	CARRIED OVER
LD 438	An Act to Allow Municipalities to Limit Nonprofit Property Tax Exemptions	CARRIED OVER
LD 565	An Act to Amend the Definition of “Homestead” Under the Homestead Property Tax Exemption Laws	ONTP
LD 570	An Act to Provide an Additional Maine Resident Homestead Property Tax Exemption Based on Income	ONTP
LD 658	An Act to Lower Property Taxes by Increasing the Homestead Property Tax Exemption	ONTP
LD 934	An Act to Provide 100 Percent of the Maine Resident Homestead Property Tax Exemption Amount to Seniors and Veterans	ONTP
LD 1206	An Act to Control Property Taxes by Increasing the Percentage of the Business Equipment Tax Exemption That Municipalities May Recover	Majority (ONTP) Report
LD 1260	An Act to Revise the Tax Laws Regarding the Mi’kmaq Nation	Leave to Withdraw Pursuant to Joint Rule 310
LD 1368	An Act to Provide a Property Tax Exemption for Allowing Shellfish Harvester Access to the Intertidal Zone	ONTP
LD 1499	An Act to Revoke the Tax-exempt Status of an Organization That Fails to Report Sexual Assaults Committed by Employees, Board Members, Volunteers or Affiliates	ONTP
LD 1506	An Act to Amend the Personal Property Tax Exemption for Individually Owned Personal Property	CARRIED OVER
LD 1603	An Act to Eliminate the Property Tax on Business Equipment With a Value of No More Than \$50,000	ONTP
LD 1924	An Act to Encourage New Residential Housing Through a Tax Exemption for the Sale or Rental of Such Housing	ONTP
LD 1931	An Act to Annually Reimburse the Town of Charleston for 43 Percent of Property Tax Revenue Lost Due to the Mountain View Correctional Facility’s Tax-exempt Status	CARRIED OVER

Taxation

Property Tax – General

Enacted	LD 526	An Act to Reduce the Time Period for Challenging the Validity of a Property Tax Lien on Commercial Real Estate	PUBLIC 231
	LD 1325	An Act to Create Clarity in the Laws Regarding Property Tax Abatement Appeals	PUBLIC 342
	LD 1768	An Act to Protect Residents of Mobile Home Parks by Amending the Real Estate Transfer Tax	PUBLIC 484
Not Enacted	LD 399	An Act to Amend the Laws Regarding the Retention of Proceeds from Municipal Foreclosures	ONTP
	LD 745	An Act to Allow a Municipality to Sell Tax-acquired Property in Any Manner Authorized by the Municipality's Legislative Body	ONTP
	LD 1082	An Act to Invest in Maine's Families and Workforce by Amending the Real Estate Transfer Tax	Died on Adjournment
	LD 1278	An Act to Change the Property Tax Appeal Process	ONTP
	LD 1885	An Act to Create a State Property Tax Directed Toward 2 nd Homes for the Purposes of Funding Education, Early Childhood Programs and the Land for Maine's Future Trust Fund	Leave to Withdraw Pursuant to Joint Rule 310

Property Tax – Valuation

Not Enacted	LD 614	An Act to Modify Current Property Tax Assessment Methods to Make Property Taxes Affordable for Longtime Property Owners	Leave to Withdraw Pursuant to Joint Rule 310
	LD 1464	An Act to Provide for an Alternative Municipal Property Tax Assessment Rate	ONTP
	LD 1852	An Act to Promote Equitable Property Taxation by Reducing Valuation Based on Nearby Clean Energy Projects	Majority (ONTP) Report

Property Tax Relief Programs

Enacted	LD 294	An Act to Expand Municipal Volunteer Program Eligibility Requirements in the Municipal Property Tax Assistance Laws	PUBLIC 337
	LD 1770	Resolve, to Establish the Real Estate Property Tax Relief Task Force	RESOLVE 108

Not Enacted	LD 559	An Act to Provide Property Tax Stabilization for Older Maine Residents	ONTP
	LD 652	An Act to Provide Qualifying Downtown Businesses and Developments with Assistance Paying Flood Insurance Premiums	ONTP
	LD 715	An Act to Provide Property Tax Relief by Increasing the Availability of the Property Tax Fairness Credit Based on a Resident's Age and Income	CARRIED OVER
	LD 888	An Act to Expand Property Tax Relief for Veterans and Survivors of Veterans	CARRIED OVER
	LD 892	An Act to Expand Property Tax Relief for Veterans and Their Surviving Spouses, Minor Children and Parents	ONTP
	LD 909	An Act to Expand Property Tax Relief for Veterans and Their Survivors	ONTP
	LD 1144	An Act to Reinstate the Property Tax Stabilization Program	ONTP
	LD 1481	An Act to Amend the Law Governing Stabilization of Property Taxes on Homesteads of Individuals 65 Years of Age or Older	ONTP
	LD 1541	An Act to Provide Property Tax Relief for Senior Residents	ONTP
	LD 1665	An Act to Provide Property Tax Relief to Maine Families	CARRIED OVER
	LD 1857	An Act to Expand Property Tax Relief for Veterans and Their Survivors and to Modify Certain Corporate Tax Expenditures	Majority (ONTP) Report

Sales and Use Tax

Not Enacted	LD 225	An Act to Reduce Property Taxes and Finance Public School Construction and Education Through a 3 Percent Sales Tax on Hotel and Lodging Place Rentals	ONTP
	LD 256	An Act to Establish a Sales Tax Holiday for Purchases of Certain School Supplies for the Month of August	ONTP
	LD 291	An Act to Eliminate the Lodging Tax on Campground Sites and Revert to Using the Current Sales Tax	Minority (ONTP) Report
	LD 440	Resolve, to Study the Economic Effects of Instituting a Seasonal Sales Tax	ONTP

Taxation

LD 632	An Act to Allow a Local Option Sales Tax on Short-term Lodging to Fund Affordable Housing	ONTP
LD 746	An Act to Authorize a Local Option Sales Tax on Short-term Lodging to Fund Municipalities and Affordable Housing	Minority (ONTP) Report
LD 908	An Act to Eliminate the Sales Tax on Prepared Foods and Support the State's Hospitality Industry	ONTP
LD 1056	An Act to Clarify the Tax Treatment of Prepaid Wireless Telecommunications Service in Maine	CARRIED OVER
LD 1211	An Act Regarding Certain Definitions in the Sales and Use Tax Laws Affecting Rental Equipment	CARRIED OVER
LD 1330	An Act to Clarify That a Business's License or Subscription to Use Software Is Not Considered a Lease for the Purposes of Sales and Use Tax	Died Between Houses
LD 1505	An Act to Phase out the Sales and Use Tax	Majority (ONTP) Report
LD 1602	An Act to Remove the Exemption from Sales and Use Tax for Automobiles Purchased for Use as Rentals	ONTP
LD 1641	An Act to Allow Municipalities to Implement a Local Option Sales Tax	Leave to Withdraw Pursuant to Joint Rule 310
LD 1807	An Act to Expand the Sales Tax to Luxury Services and Adjust the Sales Tax on Rental Cars	ONTP

Sales Tax Exemptions, Exclusions or Refunds

**Not
Enacted**

LD 145	An Act Pertaining to Sales and Use Tax Exemptions for Durable Medical Equipment, Breast Pumps and Mobility-enhancing Equipment	CARRIED OVER
LD 190	An Act to Exempt Certain Numismatic Transactions from State Sales Tax	Leave to Withdraw Pursuant to Joint Rule 310
LD 192	An Act to Exempt from State Sales Tax Utility Vehicles Purchased for Use in Commercial Fishing, Agricultural Production, Aquacultural Production and Wood Harvesting	CARRIED OVER
LD 372	An Act to Protect Maine People from Inflation by Exempting Gold and Silver Coins and Bullion from the State Sales and Use Tax	Died Between Houses

LD 443	An Act to Exempt Gold and Silver Coins and Bullion from the State Sales and Use Tax	Leave to Withdraw Pursuant to Joint Rule 310
LD 1077	An Act to Exempt Drinking Water from Sales and Use Tax	Majority (ONTP) Report
LD 1099	An Act to Exempt Diapers from Sales Tax	CARRIED OVER
LD 1313	An Act to Promote Equity in the Forest Products Industry by Allowing Commercial Wood Haulers to Be Eligible for Certain Sales Tax Exemptions and Refunds	CARRIED OVER
LD 1419	An Act to Provide a Sales Tax Exemption for Housing Constructed Off-site Similar to That for On-site Construction	CARRIED OVER
LD 1515	An Act to Exempt Wheelchair Adapted Motor Vehicles from the Sales and Use Tax	CARRIED OVER
LD 1734	An Act to Exempt Over-the-counter Medicines from the Sales and Use Tax	CARRIED OVER
LD 1752	An Act to Exempt Broadband Equipment from Sales and Use Tax	Majority (ONTP) Report
LD 1954	An Act to Lower Household Costs by Expanding the Sales Tax Exemption for Certain Grocery Staples Sold in Grocery Stores	CARRIED OVER

Tax Expenditure Review

Not Enacted	LD 1107	An Act to Amend the Tax Expenditure Review Process and Centralize Incentive Data Collection	CARRIED OVER
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Tax Increment Financing

Enacted	LD 185	An Act to Expand Opportunities to Invest Municipal Tax Increment Financing Revenues	PUBLIC 310
	LD 1044	An Act to Clarify the Qualifying Use of Tax Increment Financing for Extension of a Development District	PUBLIC 356
	LD 1783	An Act to Clarify Municipal Affordable Housing Tax Increment Financing	PUBLIC 252
Not Enacted	LD 1045	An Act to Expand the Use of Tax Increment Financing District Revenue by Adding Public Safety as an Authorized Project Cost	Leave to Withdraw Pursuant to Joint Rule 310

Taxation

LD 1621	An Act to Allow Municipalities to Use Tax Increment Financing Revenues to Support Lake Restoration and Protection Activities	ONTP
LD 1657	An Act to Expand the Use of Tax Increment Revenue for Affordable Housing by Adding Authorized Project Costs	Died Between Houses

Tax Reform - Tax and Spending

**Not
Enacted**

LD 671	An Act to Abolish the Maine Income Tax and Establish a Zero-based Budget	Majority (ONTP) Report
LD 883	An Act to Reduce the Tax Burden on Maine Citizens	CARRIED OVER

Unorganized Territory

Enacted

LD 41	Resolve, Authorizing the State Tax Assessor to Convey the Interest of the State in Certain Real Estate in the Unorganized Territory	RESOLVE 94
LD 1584	An Act to Establish Municipal Cost Components for Unorganized Territory Services to Be Rendered in Fiscal Year 2025-26	PUBLIC 242

DIGEST OF BILLS
132ND LEGISLATURE, FIRST REGULAR AND FIRST SPECIAL SESSIONS - 2025

Joint Standing Committee on Taxation

Comm	LD	Title	Sponsor	Committee Vote	Date of Last Committee Action	Carried Over?	Disposition	Law	Ch #	Analyst note?	Session
TAX	7	An Act to Increase the Homestead Property Tax Exemption for Residents 65 Years of Age or Older	Bennett, Richard	ONTP	4/2/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	15	An Act to Modify the Excise Tax on Camper Trailers	Libby, James	OTP-AM	6/13/2025		Held by Governor				S1
TAX	41	Resolve, Authorizing the State Tax Assessor to Convey the Interest of the State in Certain Real Estate in the Unorganized Territory	Cloutier, Kristen	OTP	6/13/2025		Finally Passed	RESLV	94		S1
TAX	48	An Act to Update References to the United States Internal Revenue Code of 1986 Contained in the Maine Revised Statutes	Cloutier, Kristen	OTP-AM	4/1/2025		Emergency Enacted	ACTPUB	432		S1
TAX	68	An Act to Amend the State Tax Laws	Cloutier, Kristen	OTP/OTP-AM	6/2/2025		Enacted	ACTPUB	271		S1
TAX	106	An Act Regarding the Taxation of Paid Family and Medical Leave Benefits	Cloutier, Kristen	LTW	4/4/2025		Leave to Withdraw Pursuant to Joint Rule 310				S1
TAX	125	An Act to Increase the Total Amount of Credits Authorized Under the Maine Seed Capital Tax Credit Program	Pierce, Teresa	ONTP/OTP-AM	5/12/2025		Enacted	ACTPUB	442		S1
TAX	140	An Act to Incrementally Increase the Homestead Property Tax Exemption	Baldacci, Joseph	OTP-AM	6/5/2025	Carried On Approps Table					S1
TAX	145	An Act Pertaining to Sales and Use Tax Exemptions for Durable Medical Equipment, Breast Pumps and Mobility-enhancing Equipment	Rotundo, Margaret	OTP-AM	6/5/2025	Carried On Approps Table					S1
TAX	146	An Act to Increase the Maximum Amount of the Historic Property Rehabilitation Tax Credit That May be Taken in a Year	Rotundo, Margaret	OTP-AM/ONTP	5/12/2025		Enacted	ACTPUB	444		S1
TAX	185	An Act to Expand Opportunities to Invest Municipal Tax Increment Financing Revenues	Mastraccio, Anne-Marie	OTP-AM	5/22/2025		Enacted	ACTPUB	310		S1

DIGEST OF BILLS
132ND LEGISLATURE, FIRST REGULAR AND FIRST SPECIAL SESSIONS - 2025

Comm	LD	Title	Sponsor	Committee Vote	Date of Last Committee Action	Carried Over?	Disposition	Law	Ch #	Analyst note?	Session
TAX	190	An Act to Exempt Certain Numismatic Transactions from State Sales Tax	Flynn, Paul	LTW	2/11/2025		Leave to Withdraw Pursuant to Joint Rule 310				R1
TAX	191	An Act to Support Maine Businesses by Establishing a Pass-through Entity Tax and Tax Credit	Hasenfus, Tavis		6/25/2025	Carried Over					S1
TAX	192	An Act to Exempt from State Sales Tax Utility Vehicles Purchased for Use in Commercial Fishing, Agricultural Production, Aquacultural Production and Wood Harvesting	Faulkingham, Billy Bob	OTP-AM	5/22/2025	Carried On Approps Table					S1
TAX	203	An Act to Provide an Income Tax Credit for Employer-supported Child Care	Stewart, Trey	ONTP	5/1/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	221	An Act to Address the Effect of Changes to Federal Income Tax Laws on Maine Income Tax Laws	Cloutier, Kristen	OTP-AM	6/4/2025		Enacted	ACTPUB	336		S1
TAX	223	An Act to Amend the Mining Excise Tax Laws	Cloutier, Kristen	ONTP	3/27/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	225	An Act to Reduce Property Taxes and Finance Public School Construction and Education Through a 3 Percent Sales Tax on Hotel and Lodging Place Rentals	Brennan, Michael	ONTP	4/2/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	229	An Act to Bring Fairness in Income Taxes to Maine Families by Adjusting the Tax Brackets and Tax Rates	Matlack, Ann		6/18/2025	Carried Over					S1
TAX	237	An Act to Increase the Percentage of Funds Provided to Municipalities Through State-Municipal Revenue Sharing	Baldacci, Joseph	ONTP	3/19/2025		Ought Not to Pass Pursuant to Joint Rule 310				R1

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Comm	LD	Title	Sponsor	Committee Vote	Date of Last Committee Action	Carried Over?	Disposition	Law	Ch #	Analyst note?	Session
TAX	256	An Act to Establish a Sales Tax Holiday for Purchases of Certain School Supplies for the Month of August	Martin, Joseph	ONTP	3/19/2025		Ought Not to Pass Pursuant to Joint Rule 310				R1
TAX	264	An Act to Remove the 12-month Waiting Period for the Maine Resident Homestead Property Tax Exemption	Hepler, Allison	OTP-AM/OTP-AM	6/16/2025	Carried On Approps Table					S1
TAX	278	An Act to Eliminate the Tobacco Products Tax on Certain Products That Contain Nicotine	Harrington, Matthew	ONTP/OTP-AM	5/22/2025		Accepted Majority (ONTP) Report				S1
TAX	283	An Act to Expand Local Revenues by Including Meals and Lodging Sales Tax Revenue Under the State-Municipal Revenue Sharing Program	Hepler, Allison	ONTP	3/19/2025		Ought Not to Pass Pursuant to Joint Rule 310				R1
TAX	288	An Act to Make Technical Changes to Maine's Tax Laws	Cloutier, Kristen	OTP-AM/OTP-AM	5/13/2025		Enacted	ACTPUB	113		S1
TAX	291	An Act to Eliminate the Lodging Tax on Campground Sites and Revert to Using the Current Sales Tax	Poirier, Jennifer	OTP-AM/ONTP	6/16/2025		Accepted Minority (ONTP) Report				S1
TAX	294	An Act to Expand Municipal Volunteer Program Eligibility Requirements in the Municipal Property Tax Assistance Laws	Bunker, Stephan	OTP-AM/.ONTP	6/10/2025		Enacted	ACTPUB	337		S1
TAX	326	An Act to Increase the Property Tax Exemption Provided to Individuals Who Are Legally Blind	Bridgeo, William	OTP-AM	6/5/2025	Carried On Approps Table					S1
TAX	366	An Act to Ensure Consistency of Income Tax Deductions for Retired Members of the Uniformed Services	Farrin, Brad	OTP-AM	6/2/2025		Enacted	ACTPUB	452		S1
TAX	372	An Act to Protect Maine People from Inflation by Exempting Gold and Silver Coins and Bullion from the State Sales and Use Tax	Moore, Marianne	OTP-AM/ONTP	6/11/2025		Died Between Houses				S1
TAX	382	An Act to Establish a System of Revenue Sharing for the Use and Management of Coastal Resources	Martin, Joseph		6/25/2025	Carried Over					S1

DIGEST OF BILLS
132ND LEGISLATURE, FIRST REGULAR AND FIRST SPECIAL SESSIONS - 2025

Comm	LD	Title	Sponsor	Committee Vote	Date of Last Committee Action	Carried Over?	Disposition	Law	Ch #	Analyst note?	Session
TAX	399	An Act to Amend the Laws Regarding the Retention of Proceeds from Municipal Foreclosures	McIntyre, Mathew	ONTP	3/27/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	432	RESOLUTION, Proposing an Amendment to the Constitution of Maine to Allow Municipalities to Apportion Real and Personal Property Taxes on the Basis of Property Classification	Mastraccio, Anne-Marie	ONTP	5/20/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	435	An Act to Expand the Historic Property Rehabilitation Tax Credit	Hasenfus, Tavis	OTP-AM/ONTP	6/17/2025	Carried On Approps Table					S1
TAX	438	An Act to Allow Municipalities to Limit Nonprofit Property Tax Exemptions	Hymes, Benjamin		6/25/2025	Carried Over					S1
TAX	440	Resolve, to Study the Economic Effects of Instituting a Seasonal Sales Tax	Rana, Ambureen	ONTP	3/19/2025		Ought Not to Pass Pursuant to Joint Rule 310				R1
TAX	443	An Act to Exempt Gold and Silver Coins and Bullion from the State Sales and Use Tax	Libby, Laurel	LTW	2/28/2025		Leave to Withdraw Pursuant to Joint Rule 310				R1
TAX	526	An Act to Reduce the Time Period for Challenging the Validity of a Property Tax Lien on Commercial Real Estate	Henderson, Rachel	OTP-AM	6/2/2025		Enacted	ACTPUB	231		S1
TAX	554	An Act to Encourage Resident-owned Communities and Preserve Affordable Housing Through Tax Deductions	Reny, Cameron	OTP-AM	5/27/2025		Enacted	ACTPUB	455		S1
TAX	559	An Act to Provide Property Tax Stabilization for Older Maine Residents	Bailey, Donna	ONTP	4/9/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	565	An Act to Amend the Definition of "Homestead" Under the Homestead Property Tax Exemption Laws	Baldacci, Joseph	ONTP	3/27/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1

DIGEST OF BILLS
132ND LEGISLATURE, FIRST REGULAR AND FIRST SPECIAL SESSIONS - 2025

Comm	LD	Title	Sponsor	Committee Vote	Date of Last Committee Action	Carried Over?	Disposition	Law	Ch #	Analyst note?	Session
TAX	570	An Act to Provide an Additional Maine Resident Homestead Property Tax Exemption Based on Income	Reny, Cameron	ONTP	4/2/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	614	An Act to Modify Current Property Tax Assessment Methods to Make Property Taxes Affordable for Longtime Property Owners	Foster, Steven	LTW	4/30/2025		Leave to Withdraw Pursuant to Joint Rule 310				S1
TAX	632	An Act to Allow a Local Option Sales Tax on Short-term Lodging to Fund Affordable Housing	Skold, Charles	ONTP	4/2/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	652	An Act to Provide Qualifying Downtown Businesses and Developments with Assistance Paying Flood Insurance Premiums	Rollins, David	ONTP	4/9/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	658	An Act to Lower Property Taxes by Increasing the Homestead Property Tax Exemption	Faulkingham, Billy Bob	ONTP	4/2/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	671	An Act to Abolish the Maine Income Tax and Establish a Zero-based Budget	Libby, Laurel	ONTP/OTP-AM	5/27/2025		Accepted Majority (ONTP) Report				S1
TAX	713	An Act Regarding Taxation	Cloutier, Kristen		6/25/2025	Carried Over					S1
TAX	714	An Act to Amend the Tax Laws	Cloutier, Kristen		6/25/2025	Carried Over					S1
TAX	715	An Act to Provide Property Tax Relief by Increasing the Availability of the Property Tax Fairness Credit Based on a Resident's Age and Income	Milliken, Nina	OTP-AM	6/5/2025	Carried On Approps Table					S1
TAX	744	An Act to Remove Certain Wharves and Piers from the Laws Governing the Current Use Valuation of Working Waterfront Land	Ankeles, Dan	OTP/ONTP	6/13/2025		Enacted	ACTPUB	380		S1

DIGEST OF BILLS
132ND LEGISLATURE, FIRST REGULAR AND FIRST SPECIAL SESSIONS - 2025

Comm	LD	Title	Sponsor	Committee Vote	Date of Last Committee Action	Carried Over?	Disposition	Law	Ch #	Analyst note?	Session
TAX	745	An Act to Allow a Municipality to Sell Tax-acquired Property in Any Manner Authorized by the Municipality's Legislative Body	Lemelin, Michael	ONTP	4/2/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	746	An Act to Authorize a Local Option Sales Tax on Short-term Lodging to Fund Municipalities and Affordable Housing	Friedmann, Gary	OTP-AM/ONTP	6/17/2025		Accepted Minority (ONTP) Report				S1
TAX	756	An Act Creating and Sustaining Jobs Through the Development of Cooperatives and Employee-owned Businesses by Providing Tax Deductions for Certain Qualified Business Activities	Reny, Cameron	OTP-AM/ONTP	6/11/2025	Carried On Approps Table					S1
TAX	778	An Act to Establish a State Tax Amnesty Program to Increase Revenue Collections	Baldacci, Joseph	ONTP	4/2/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	819	An Act to Clarify the Status of Energy Storage Systems with Regard to the Business Equipment Tax Exemption and the Business Equipment Tax Reimbursement Program	Sato, Ellie	OTP-AM/ONTP	6/17/2025		Enacted	ACTPUB	467		S1
TAX	856	An Act to Phase Out the Income Tax	Boyer, Jr., David	ONTP/OTP-AM	6/10/2025		Accepted Majority (ONTP) Report				S1
TAX	883	An Act to Reduce the Tax Burden on Maine Citizens	Quint, Tracy		6/25/2025	Carried Over					S1
TAX	888	An Act to Expand Property Tax Relief for Veterans and Survivors of Veterans	Hymes, Benjamin	OTP-AM	5/12/2025	Carried On Approps Table					S1
TAX	892	An Act to Expand Property Tax Relief for Veterans and Their Surviving Spouses, Minor Children and Parents	Farrin, Brad	ONTP	3/27/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	908	An Act to Eliminate the Sales Tax on Prepared Foods and Support the State's Hospitality Industry	Martin, Joseph	ONTP	4/11/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1

DIGEST OF BILLS
132ND LEGISLATURE, FIRST REGULAR AND FIRST SPECIAL SESSIONS - 2025

Comm	LD	Title	Sponsor	Committee Vote	Date of Last Committee Action	Carried Over?	Disposition	Law	Ch #	Analyst note?	Session
TAX	909	An Act to Expand Property Tax Relief for Veterans and Their Survivors	Pierce, Teresa	ONTP	3/27/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	926	An Act to Promote Research and Development in the State by Amending the Research Expense Tax Credit	Sayre, Dan		6/17/2025	Carried Over					S1
TAX	934	An Act to Provide 100 Percent of the Maine Resident Homestead Property Tax Exemption Amount to Seniors and Veterans	Wood, Stephen	ONTP	4/2/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	936	An Act to Amend the Laws Regarding the Mining Excise Tax	Hasenfus, Tavis	OTP-AM	6/17/2025		Enacted	ACTPUB	469		S1
TAX	982	An Act to Establish Equal Tax Treatment for the Mi'kmaq Nation	Talbot Ross, Rachel	OTP-AM	6/10/2025		Enacted	ACTPUB	470		S1
TAX	1044	An Act to Clarify the Qualifying Use of Tax Increment Financing for Extension of a Development District	Kuhn, Amy	OTP/ONTP	6/11/2025		Enacted	ACTPUB	356		S1
TAX	1045	An Act to Expand the Use of Tax Increment Financing District Revenue by Adding Public Safety as an Authorized Project Cost	Kuhn, Amy	LTW	5/12/2025		Leave to Withdraw Pursuant to Joint Rule 310				S1
TAX	1047	An Act to Impose an Additional Tax on Certain Unearned Income	Lookner, Grayson	ONTP	5/27/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1056	An Act to Clarify the Tax Treatment of Prepaid Wireless Telecommunications Service in Maine	Crockett, Ed	OTP-AM	6/16/2025	Carried On Approps Table					S1
TAX	1077	An Act to Exempt Drinking Water from Sales and Use Tax	Perkins, Chad	ONTP/OTP-AM	6/16/2025		Accepted Majority (ONTP) Report				S1
TAX	1082	An Act to Invest in Maine's Families and Workforce by Amending the Real Estate Transfer Tax	Fecteau, Ryan	OTP-AM/OTP-AM/ONTP	6/13/2025		Died Between Houses			√	S1

DIGEST OF BILLS
132ND LEGISLATURE, FIRST REGULAR AND FIRST SPECIAL SESSIONS - 2025

Comm	LD	Title	Sponsor	Committee Vote	Date of Last Committee Action	Carried Over?	Disposition	Law	Ch #	Analyst note?	Session
TAX	1089	An Act to Permanently Fund 55 Percent of the State's Share of Education by Establishing a Tax on Incomes of More than \$1,000,000	Golek, Cheryl	OTP-AM/ONTP	6/11/2025	Carried Over					S1
TAX	1099	An Act to Exempt Diapers from Sales Tax	Murphy, Kelly	OTP-AM/ONTP	6/10/2025	Carried On Approps Table					S1
TAX	1107	An Act to Amend the Tax Expenditure Review Process and Centralize Incentive Data Collection	Sachs, Melanie	OTP-AM/ONTP	6/13/2025	Carried On Study Table					S1
TAX	1112	RESOLUTION, Proposing an Amendment to the Constitution of Maine Requiring Not Less Than 90 Percent State Reimbursement for Residential Real Estate Property Tax Exemptions and to Establish a Minimum Homestead Exemption	Matlack, Ann	ONTP/OTP-AM	6/10/2025		Accepted Majority (ONTP) Report				S1
TAX	1144	An Act to Reinstate the Property Tax Stabilization Program	Libby, James	ONTP	4/22/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1168	An Act to Amend the Law Regarding the Current Use Valuation of Certain Working Waterfront Land with Respect to Commercial Boat Yards	Faulkingham, Billy Bob	ONTP	4/22/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1206	An Act to Control Property Taxes by Increasing the Percentage of the Business Equipment Tax Exemption That Municipalities May Recover	Tepler, Denise	ONTP/OTP-AM	6/6/2025		Accepted Majority (ONTP) Report				S1
TAX	1211	An Act Regarding Certain Definitions in the Sales and Use Tax Laws Affecting Rental Equipment	Farrin, Brad	OTP-AM/OTP-AM	6/17/2025	Carried On Approps Table					S1
TAX	1217	An Act Regarding the New Markets Tax Credit and the Maine New Markets Capital Investment Program	Stewart, Trey	OTP-AM/ONTP	6/16/2025		Enacted	ACTPUB	497		S1
TAX	1260	An Act to Revise the Tax Laws Regarding the Mi'kmaq Nation	Rana, Ambureen	LTW	4/1/2025		Leave to Withdraw Pursuant to Joint Rule 310				S1

DIGEST OF BILLS
132ND LEGISLATURE, FIRST REGULAR AND FIRST SPECIAL SESSIONS - 2025

Comm	LD	Title	Sponsor	Committee Vote	Date of Last Committee Action	Carried Over?	Disposition	Law	Ch #	Analyst note?	Session
TAX	1275	An Act to Promote the Production of Natural Resources Bioproducts by Amending the Renewable Chemicals Tax Credit	Sayre, Dan	OTP-AM	6/6/2025		Enacted	ACTPUB	477		S1
TAX	1278	An Act to Change the Property Tax Appeal Process	Underwood, Joseph	ONTP	4/25/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1291	Resolve, to Establish the Commission to Study the Apportionment of Service Revenue	Bickford, Bruce	ONTP	5/20/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1294	An Act to Expand the Dependent Exemption Tax Credit	Daughtry, Matthea	OTP-AM/ONTP/OTP-AM	6/12/2025	Carried On Approps Table				√	S1
TAX	1304	RESOLUTION, Proposing an Amendment to the Constitution of Maine to Limit Property Tax Increases for Individuals 65 Years of Age or Older and Shift the Tax Burden to State Gaming Revenues	Baldacci, Joseph	ONTP	5/20/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1313	An Act to Promote Equity in the Forest Products Industry by Allowing Commercial Wood Haulers to Be Eligible for Certain Sales Tax Exemptions and Refunds	Farrin, Brad	OTP-AM	6/16/2025	Carried On Approps Table					S1
TAX	1325	An Act to Create Clarity in the Laws Regarding Property Tax Abatement Appeals	Daigle, Lucien	OTP-AM	6/10/2025		Enacted	ACTPUB	342		S1
TAX	1330	An Act to Clarify That a Business's License or Subscription to Use Software Is Not Considered a Lease for the Purposes of Sales and Use Tax	Ducharme, Jack	ONTP/OTP-AM	6/10/2025		Died Between Houses				S1
TAX	1355	Resolve, to Require the Governor's Energy Office to Study Taxation of Renewable Energy Infrastructure	Hasenfus, Tavis	OTP-AM	6/10/2025		Finally Passed	RESLV	116		S1
TAX	1363	An Act to Exempt Resident Minors' Income from Income Tax	Hymes, Benjamin	ONTP	4/30/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1

DIGEST OF BILLS
132ND LEGISLATURE, FIRST REGULAR AND FIRST SPECIAL SESSIONS - 2025

Comm	LD	Title	Sponsor	Committee Vote	Date of Last Committee Action	Carried Over?	Disposition	Law	Ch #	Analyst note?	Session
TAX	1368	An Act to Provide a Property Tax Exemption for Allowing Shellfish Harvester Access to the Intertidal Zone	Rielly, Morgan	ONTP	4/25/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1386	An Act to Provide Emergency One-time Relief from the Wild Blueberry Tax for Sellers in Maine and Partial Relief for Processors and Shippers	Strout, Tiffany	ONTP/OTP-AM	6/16/2025		Died Between Houses				S1
TAX	1419	An Act to Provide a Sales Tax Exemption for Housing Constructed Off-site Similar to That for On-site Construction	Bennett, Richard		6/17/2025	Carried Over					S1
TAX	1464	An Act to Provide for an Alternative Municipal Property Tax Assessment Rate	Malon, II, Marc	ONTP	5/20/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1475	Resolve, to Establish the Commission to Study the Taxation of Digital Assets	Lookner, Grayson	ONTP	5/20/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1481	An Act to Amend the Law Governing Stabilization of Property Taxes on Homesteads of Individuals 65 Years of Age or Older	Parry, Wayne	ONTP	5/20/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1491	An Act to Provide a Tax Credit for New Attorneys Practicing in Underserved Areas	Stewart, Trey	ONTP	5/1/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1493	An Act to Limit Corporate Use of the Visual Media Production Credit	Tipping, Michael	OTP-AM	6/6/2025		Enacted	ACTPUB	421		S1
TAX	1499	An Act to Revoke the Tax-exempt Status of an Organization That Fails to Report Sexual Assaults Committed by Employees, Board Members, Volunteers or Affiliates	Macias, Rafael	ONTP	5/27/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1

DIGEST OF BILLS
132ND LEGISLATURE, FIRST REGULAR AND FIRST SPECIAL SESSIONS - 2025

Comm	LD	Title	Sponsor	Committee Vote	Date of Last Committee Action	Carried Over?	Disposition	Law	Ch #	Analyst note?	Session
TAX	1505	An Act to Phase out the Sales and Use Tax	Rudnicki, Shelley	ONTP/OTP-AM	6/6/2025		Accepted Majority (ONTP) Report				S1
TAX	1506	An Act to Amend the Personal Property Tax Exemption for Individually Owned Personal Property	Greenwood, Randall	OTP-AM	6/16/2025	Carried On Approps Table					S1
TAX	1515	An Act to Exempt Wheelchair Adapted Motor Vehicles from the Sales and Use Tax	Arata, Amy	OTP-AM	6/5/2025	Carried On Approps Table					S1
TAX	1520	An Act to Reduce the Income Tax Paid by Volunteers for Mileage Reimbursements	Crafts, Lydia	ONTP	5/1/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1537	Resolve, to Establish the Commission to Study Lowering Property Taxes by Revising the State-Municipal Revenue Sharing Program	Nangle, Tim	ONTP	5/20/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1541	An Act to Provide Property Tax Relief for Senior Residents	Martin, Joseph	ONTP	5/20/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1555	An Act to Establish an Employer Tax Credit for Qualifying Child Care Costs	Hasenfus, Tavis	OTP-AM/ONTP	6/6/2025	Carried On Approps Table					S1
TAX	1574	An Act to Amend the Credit for Educational Opportunity and Student Loan Repayment Tax Credit	Jackson, Caldwell	OTP-AM	6/17/2025	Carried On Approps Table					S1
TAX	1584	An Act to Establish Municipal Cost Components for Unorganized Territory Services to Be Rendered in Fiscal Year 2025-26	Cloutier, Kristen	OTP-AM	6/2/2025		Emergency Enacted	ACTPUB	242		S1
TAX	1591	An Act to Grant a Municipality Authority to Tax Property According to Use	Ankeles, Dan	ONTP	5/20/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1

DIGEST OF BILLS
132ND LEGISLATURE, FIRST REGULAR AND FIRST SPECIAL SESSIONS - 2025

Comm	LD	Title	Sponsor	Committee Vote	Date of Last Committee Action	Carried Over?	Disposition	Law	Ch #	Analyst note?	Session
TAX	1602	An Act to Remove the Exemption from Sales and Use Tax for Automobiles Purchased for Use as Rentals	Tipping, Michael	ONTP	4/30/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1603	An Act to Eliminate the Property Tax on Business Equipment With a Value of No More Than \$50,000	Martin, Joseph	ONTP	5/15/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1610	RESOLUTION, Proposing an Amendment to the Constitution of Maine to Apportion Differentiated Tax Rates on Real Property According to Use	Ankeles, Dan	ONTP	5/20/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1617	An Act to Lower the Exclusion Amount for the Estate Tax and Create an Exclusion for Family Farms and Aquaculture, Fishing and Wood Harvesting Businesses	Golek, Cheryl	ONTP	5/27/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1621	An Act to Allow Municipalities to Use Tax Increment Financing Revenues to Support Lake Restoration and Protection Activities	Bridgeo, William	ONTP	5/20/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1622	An Act to Exempt Certain Income from State Income Tax	Adams, Jeffrey	ONTP	5/27/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1630	An Act to Amend the Open Space Tax Law	Sayre, Dan	ONTP	5/20/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1641	An Act to Allow Municipalities to Implement a Local Option Sales Tax	Nangle, Tim	LTW	5/7/2025		Leave to Withdraw Pursuant to Joint Rule 310				S1

DIGEST OF BILLS
132ND LEGISLATURE, FIRST REGULAR AND FIRST SPECIAL SESSIONS - 2025

Comm	LD	Title	Sponsor	Committee Vote	Date of Last Committee Action	Carried Over?	Disposition	Law	Ch #	Analyst note?	Session
TAX	1652	An Act to Create a Tax Credit for Providers of Dental Care for MaineCare Recipients	Stover, Holly		6/25/2025	Carried Over					S1
TAX	1654	An Act to Exempt Certain Sales and Transfers of Adult Use Cannabis from Excise Tax	Boyer, Jr., David	OTP-AM	6/10/2025		Held by Governor				S1
TAX	1657	An Act to Expand the Use of Tax Increment Revenue for Affordable Housing by Adding Authorized Project Costs	Kuhn, Amy	ONTP/OTP	6/10/2025		Died Between Houses				S1
TAX	1665	An Act to Provide Property Tax Relief to Maine Families	Carney, Anne	OTP-AM/ONTP	6/16/2025	Carried On Approps Table					S1
TAX	1682	An Act to Increase Fairness in the Income Tax by Adding Higher Tax Brackets and Tax Rates	Osher, Laurie		6/25/2025	Carried Over					S1
TAX	1694	An Act to Provide an Income Tax Credit for Certain Disaster Mitigation Projects for Working Waterfront Property	Rielly, Morgan		6/25/2025	Carried Over					S1
TAX	1699	An Act to Create a Refundable Tax Credit for Agricultural Enterprises	Pluecker, Bill		6/25/2025	Carried Over					S1
TAX	1729	An Act to Increase the Rate of Reimbursement to Municipalities for Revenue Lost as a Result of the Maine Resident Homestead Property Tax Exemption	Bennett, Richard	ONTP	5/20/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1732	An Act to Allow a Municipality to Waive the Excise Tax on an Antique Automobile Owned by a Person 65 Years of Age or Older	Bennett, Richard	ONTP	5/15/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1734	An Act to Exempt Over-the-counter Medicines from the Sales and Use Tax	Daughtry, Matthea	OTP-AM/ONTP	6/5/2025	Carried On Approps Table					S1
TAX	1735	An Act to Provide an Income Tax Deduction for Certain Contributions to a Qualified Achieving a Better Life Experience Program Account	Guerin, Stacey	OTP-AM	6/4/2025	Carried On Approps Table					S1
TAX	1752	An Act to Exempt Broadband Equipment from Sales and Use Tax	Ducharme, Jack	ONTP/OTP-AM	6/2/2025		Accepted Majority (ONTP) Report				S1
TAX	1755	An Act to Increase the Maine Historic Property Rehabilitation Tax Credit in Rural Areas	Supica, Laura	OTP-AM/ONTP	6/13/2025		Enacted	ACTPUB	499		S1

DIGEST OF BILLS
132ND LEGISLATURE, FIRST REGULAR AND FIRST SPECIAL SESSIONS - 2025

Comm	LD	Title	Sponsor	Committee Vote	Date of Last Committee Action	Carried Over?	Disposition	Law	Ch #	Analyst note?	Session
TAX	1768	An Act to Protect Residents of Mobile Home Parks by Amending the Real Estate Transfer Tax	Bailey, Donna	OTP-AM/ONTP	6/2/2025		Enacted	ACTPUB	484		S1
TAX	1770	Resolve, to Establish the Real Estate Property Tax Relief Task Force	Daughtry, Matthea	OTP-AM	6/17/2025		Emergency Finally Passed	RESLV	108		S1
TAX	1781	An Act to Exempt from the Gasoline Tax Act Ethanol-free Gasoline Used by Vehicles Off-road	Ardell, Donald	ONTP	6/9/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1783	An Act to Clarify Municipal Affordable Housing Tax Increment Financing	Salisbury, Suzanne	OTP-AM	6/2/2025		Enacted	ACTPUB	252		S1
TAX	1795	An Act to Change the Calculation for Municipal Service Charges for Tax-exempt Organizations	Moore, Marianne	ONTP	5/27/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1798	An Act to Increase Revenue Sharing and to Control Property Taxes	Baldacci, Joseph	ONTP	5/20/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1807	An Act to Expand the Sales Tax to Luxury Services and Adjust the Sales Tax on Rental Cars	Skold, Charles	ONTP	5/27/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1818	RESOLUTION, Proposing an Amendment to the Constitution of Maine to Limit Taxes, Spending or Debt Without Approval by the Voters	Foster, Steven	ONTP	5/27/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1841	An Act to Modify the Process of Selling Tax-acquired Properties	Moore, Marianne	ONTP	5/28/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1

DIGEST OF BILLS
132ND LEGISLATURE, FIRST REGULAR AND FIRST SPECIAL SESSIONS - 2025

Comm	LD	Title	Sponsor	Committee Vote	Date of Last Committee Action	Carried Over?	Disposition	Law	Ch #	Analyst note?	Session
TAX	1852	An Act to Promote Equitable Property Taxation by Reducing Valuation Based on Nearby Clean Energy Projects	Hymes, Benjamin	ONTP/OTP	6/3/2025		Accepted Majority (ONTP) Report				S1
TAX	1853	An Act to Establish an Educational Tax Credit Program to Help Parents Pay for Nonpublic School Tuition and Fees	Swallow, Gregg	ONTP/OTP-AM	6/16/2025		Accepted Majority (ONTP) Report				S1
TAX	1857	An Act to Expand Property Tax Relief for Veterans and Their Survivors and to Modify Certain Corporate Tax Expenditures	Tipping, Michael	ONTP/OTP-AM	6/10/2025		Accepted Majority (ONTP) Report				S1
TAX	1869	An Act to Lower Property Taxes by Allowing a Local Option Sales Tax on Recreational Cannabis Sales	Nangle, Tim	ONTP	5/28/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1876	An Act to Change the Name and Duties of the Taxpayer Advocate to Increase the Use of State Tax Credits	DeBrito, Flavia	OTP-AM	6/17/2025		Enacted	ACTPUB	486		S1
TAX	1879	An Act to Support Maine's Agricultural Economy by Increasing Revenue from the Corporate Income Tax	Pluecker, Bill	OTP-AM/ONTP	6/6/2025	Carried On Approps Table					S1
TAX	1885	An Act to Create a State Property Tax Directed Toward 2nd Homes for the Purposes of Funding Education, Early Childhood Programs and the Land for Maine's Future Trust Fund	Geiger, Valli	LTW	5/5/2025		Leave to Withdraw Pursuant to Joint Rule 310				S1
TAX	1889	An Act to Expand Tax Incentives for Certain Barn Renovations	Blier, Mark	ONTP	5/27/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1895	An Act to Require the Removal from a Property Tax Lien the Name of a Previous Owner Who Paid Prorated Property Taxes	Arata, Amy	OTP-AM	6/10/2025		Enacted	ACTPUB	351		S1
TAX	1899	An Act to Eliminate Taxation on Health Care Spending	Libby, Laurel	ONTP/OTP-AM	6/6/2025		Accepted Majority (ONTP) Report				S1

DIGEST OF BILLS
132ND LEGISLATURE, FIRST REGULAR AND FIRST SPECIAL SESSIONS - 2025

Comm	LD	Title	Sponsor	Committee Vote	Date of Last Committee Action	Carried Over?	Disposition	Law	Ch #	Analyst note?	Session
TAX	1924	An Act to Encourage New Residential Housing Through a Tax Exemption for the Sale or Rental of Such Housing	Walker, Mark	ONTP	5/27/2025		Ought Not to Pass Pursuant to Joint Rule 310				S1
TAX	1931	An Act to Annually Reimburse the Town of Charleston for 43 Percent of Property Tax Revenue Lost Due to the Mountain View Correctional Facility's Tax-exempt Status	Foster, Steven		6/25/2025	Carried Over					S1
TAX	1939	An Act to Close Maine's Tax Loophole for Offshore Profit Shifting	Matlack, Ann		6/25/2025	Carried Over					S1
TAX	1942	An Act to Modify Taxes Applying to Adult Use Cannabis, Hemp and Hemp Products	Sayre, Dan		6/25/2025	Carried Over					S1
TAX	1951	An Act to Promote Food Processing and Manufacturing Facility Expansion and Create Jobs	Stewart, Trey	OTP-AM	6/13/2025		Enacted	ACTPUB	489		S1
TAX	1954	An Act to Lower Household Costs by Expanding the Sales Tax Exemption for Certain Grocery Staples Sold in Grocery Stores	Daughtry, Matthea		6/25/2025	Carried Over					S1
TAX	1957	An Act to Promote Film Production in Maine	Copeland, Lynn		6/25/2025	Carried Over					S1
TAX	1960	An Act to Exempt Electronic Smoking Devices or Other Tobacco Products Containing Ingestible Hemp from the Tax Imposed on Tobacco Products	Talbot Ross, Rachel	OTP-AM/ONTP	6/2/2025		Died Between Houses				S1

JOINT STANDING COMMITTEE ON TAXATION

LD 41 Resolve, Authorizing the State Tax Assessor to Convey the Interest of the State in Certain Real Estate in the Unorganized Territory

ENACTED LAW SUMMARY

Resolve 2025, chapter 94 authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the unorganized territory. The resolve also bars employees of the Bureau of Revenue Services within the Department of Administrative and Financial Services and spouses, siblings, parents and children of employees of the bureau from acquiring from the State any of the real property subject to the resolve.

LD 48 An Act to Update References to the United States Internal Revenue Code of 1986 Contained in the Maine Revised Statutes

ENACTED LAW SUMMARY

Public Law 2025, chapter 432 extends conformity of the United States Internal Revenue Code of 1986 to any tax years beginning on or after January 1, 2024 and for any prior tax year as specifically provided by the United States Internal Revenue Code of 1986, as amended.

Public Law 2025, chapter 432 was enacted as an emergency measure effective July 1, 2025.

LD 68 An Act to Amend the State Tax Laws

ENACTED LAW SUMMARY

Public Law 2025, chapter 271 makes the following technical changes to Maine's tax laws.

Part A expands the exception to the requirement that liens are notarized that applies to liens filed by the Department of Administrative and Financial Services, Maine Revenue Services to include those filed pursuant to the Maine Revised Statutes, Title 36, Part 9, thereby including liens filed pursuant to the property tax deferral program.

Part B makes the following changes to the sales tax laws.

1. It limits the sales tax exemption for watercraft or materials used in watercraft sold to or used by a person that is not a resident of this State to exclude the lease or rental of watercraft.
2. It clarifies that, for the purposes of the sales tax exemption for sales sourced to tribal land, the sale of a motor vehicle to a tribal member or a tribal entity is sourced to tribal land if the vehicle is intended to be driven or transported to tribal land immediately upon receipt of the vehicle.
3. It clarifies that the tax levy on casual sales includes casual rentals and applies the existing 15-day safe harbor for the casual rental of living quarters to those rentals.

ENACTED LAW SUMMARIES

JOINT STANDING COMMITTEE ON TAXATION

Part C makes the following changes to the income tax laws.

1. It updates the exclusion from the calculation of payments to the Loring Job Increment Financing Fund to also exclude state income withholding taxes that are based on the gross wages used to calculate the Maine Employment Tax Increment Financing Program benefit.
2. It clarifies that “reviewed year” in the laws governing income taxation of partnerships includes the taxable year of a partnership that files an administrative adjustment request from which federal adjustments arise.
3. It specifies that the original due date for calculating interest and penalties of any partnership income tax as a result of a federal adjustment from a partnership audit or administrative adjustment request is the 15th day of the third month following the end of the taxable year of a partnership that was subject to the partnership-level audit or administrative adjustment request.
4. It corrects a cross-reference in the laws governing employment tax increment financing to reference a qualified Pine Tree Development Zone business.

LD 125 An Act to Increase the Total Amount of Credits Authorized Under the Maine Seed Capital Tax Credit Program

ENACTED LAW SUMMARY

Public Law 2025, chapter 442 provides an increase from \$5,000,000 to \$10,000,000 in the maximum annual amount of tax credit certificates that the Finance Authority of Maine may issue to investors under the Maine Seed Capital Tax Credit Program for investments made in calendar years beginning with 2027.

LD 146 An Act to Increase the Maximum Amount of the Historic Property Rehabilitation Tax Credit That May be Taken in a Year

ENACTED LAW SUMMARY

Public Law 2025, chapter 444 changes the maximum tax credit allowed for certified historic structure rehabilitation projects for the first two years in which a credit may be claimed. For tax years beginning on or after January 1, 2025, it changes the maximum limit from \$5,000,000 in each of the first two years to \$10,000,000 total across the first two years combined. The law makes no changes to the \$5,000,000 maximum tax credit allowed in subsequent years.

JOINT STANDING COMMITTEE ON TAXATION

LD 185 An Act to Expand Opportunities to Invest Municipal Tax Increment Financing Revenues

ENACTED LAW SUMMARY

Public Law 2025, chapter 310 changes the limit on the captured assessed value of a development district that may be applied toward the construction, renovation and operation of public safety facilities, including facilities used as emergency shelters, in a municipality or plantation to 25%.

LD 221 An Act to Address the Effect of Changes to Federal Income Tax Laws on Maine Income Tax Laws

ENACTED LAW SUMMARY

Public Law 2025, chapter 336 changes the process for responding to federal income tax law changes when the Legislature has not had an opportunity to adjust state law before the start of tax return processing as follows.

1. It requires the Commissioner of Administrative and Financial Services, prior to approving any generally applicable extension of time for payment or filing that would have a material budgetary impact on the State, to report in writing to the Governor the nature of the extension and its budgetary impact and send a copy of the report to the President of the Senate, the Speaker of the House of Representatives, the majority and minority leaders of the Senate and House of Representatives, the chair of the joint standing committee of the Legislature having jurisdiction over taxation matters and the chair of the joint standing committee of the Legislature having jurisdiction over appropriations and financial affairs matters.
2. It requires the Commissioner to submit a report in writing to the Governor describing the federal income tax law changes and their potential effect on Maine income tax laws and the state budget, if the Legislature has not had the opportunity, before the bureau begins processing returns for the most recently completed tax year, to conform or adjust Maine laws in response to federal income tax law changes affecting the tax year. It also requires the commissioner to send a copy of the report to the President of the Senate, the Speaker of the House of Representatives, the majority and minority leaders of the Senate and House of Representatives, the chair of the joint standing committee of the Legislature having jurisdiction over taxation matters and the chair of the joint standing committee of the Legislature having jurisdiction over appropriations and financial affairs matters.
3. It allows the Governor to direct the State Tax Assessor to temporarily adjust Maine income tax filing requirements and administration based on federal changes, contingent on future legislative action. Immediately upon making such a determination, the Governor shall notify the President of the Senate, the Speaker of the House of Representatives, the majority and minority leaders of the Senate and House of Representatives, the members of the joint standing committee of the Legislature having jurisdiction over taxation matters and the chairs of the joint standing committee of the Legislature having jurisdiction over appropriations and

ENACTED LAW SUMMARIES

JOINT STANDING COMMITTEE ON TAXATION

financial affairs matters of the specific direction provided to the assessor and the effect of that determination on Maine income tax laws and the state budget. Upon receipt of notice, the joint standing committee of the Legislature having jurisdiction over taxation matters may convene, with public notice, hold hearings, and report bills related to the Governor's action either during the current legislative session or the next regular or special session.

LD 288 An Act to Make Technical Changes to Maine's Tax Laws

ENACTED LAW SUMMARY

Public Law 2025, chapter 113 makes the following technical changes to Maine's property tax laws.

1. It changes the certification requirements for full-time, professional property assessors to require that they must be certified by Maine Revenue Services as having the basic knowledge required to perform the assessing function instead of being certified as professionally trained assessors.
2. It removes the requirement that Maine Revenue Services send municipalities printed applications for the Maine Resident Homestead Property Tax Exemption.
3. It clarifies the definition of "homestead" in the laws governing homestead property tax deferrals for senior citizens and persons with disabilities by correcting the calculation of the value of the common areas and tax lot included in a homestead in a multi-unit building.
4. It corrects a conflict in the payment due date for the homestead property tax deferral program for senior citizens and persons with disabilities by changing the due date from April 30th of the calendar year following the year in which the property exited the program to within 12 months after the property exited the program to conform to changes made to the Maine Revised Statutes, Title 36, section 6260, subsection 2 by Public Law 2023, chapter 441, Part B, section 5.

Public Law 2025, chapter 113 makes the following technical changes to Maine's sales tax laws.

1. It clarifies that the retail sale exclusion for the sale or lease or rental of tangible personal property for further lease or rental does not include the further casual sale or rental of the tangible personal property.
2. It clarifies the timing of the testing period for the sales tax exemption for leases for certain instrumentalities of interstate or foreign commerce.

Public Law 2025, chapter 113 makes the following technical changes to Maine's income tax laws.

1. It clarifies that the income-based phase-out of the dependent exemption tax credit for nonresident and part-year resident taxpayers applies before the proration of the credit for those taxpayers.

ENACTED LAW SUMMARIES

132ND FIRST REGULAR SESSION AND FIRST SPECIAL SESSIONS – 2025

JOINT STANDING COMMITTEE ON TAXATION

2. It eliminates the expired high-technology investment income tax credit.
3. It eliminates the requirement that a separate return must be filed for the insurance premiums tax on workers' compensation insurance.
4. It updates a calendar year reference in the section of law governing estimated income tax payments to a fiscal year to address a provision that was missed when Public Law 2023, chapter 360 updated the other calendar year references in that section.
5. It eliminates the expired shipbuilding facility credit.

Public Law 2025, chapter 113 also removes and replaces gendered language in laws governing property taxes and certain other provisions and makes other changes to conform with current drafting standards.

LD 294 An Act to Expand Municipal Volunteer Program Eligibility Requirements in the Municipal Property Tax Assistance Laws

ENACTED LAW SUMMARY

Public Law 2025, chapter 337 permits municipalities, beginning January 1, 2026, to adopt programs to provide benefits to residents who are at least 60 years of age or volunteer firefighters, volunteer municipal firefighters or volunteer emergency medical services persons.

LD 366 An Act to Ensure Consistency of Income Tax Deductions for Retired Members of the Uniformed Services

ENACTED LAW SUMMARY

Public Law 2025, chapter 452 clarifies that a “military retirement plan,” for purposes of the pension benefit deduction, refers to a retirement benefit received as a result of service in the active or reserve components of the United States uniformed services, by incorporating a definition from the United States Code.

LD 526 An Act to Reduce the Time Period for Challenging the Validity of a Property Tax Lien on Commercial Real Estate

ENACTED LAW SUMMARY

Public Law 2025, chapter 231 establishes a two-year limit for commencing an action to challenge the validity of a governmental taking of commercial real estate for nonpayment of property taxes, with the two-year period beginning immediately after the expiration of the redemption period. The

ENACTED LAW SUMMARIES

JOINT STANDING COMMITTEE ON TAXATION

law provides that commercial real estate includes property that is either used or held for use primarily for a business purpose, including, but not limited to, apartment buildings with five or more rental or lease units, mobile home parks, office buildings and recreational facilities. The law applies to tax liens recorded on commercial real estate on or after July 1, 2026.

LD 554 An Act to Encourage Resident-owned Communities and Preserve Affordable Housing Through Tax Deductions

ENACTED LAW SUMMARY

Public Law 2025, chapter 455 excludes from state income tax the amount of gain, up to a maximum of \$750,000, recognized by a taxpayer in transferring the business to a cooperative affordable housing corporation. The law also specifies the policy objective and the performance measures that the Office of Program Evaluation and Government Accountability, the Government Oversight Committee and the joint standing committee of the Legislature having jurisdiction over taxation matter must consider in developing evaluation parameters to perform the review of proposed tax deductions as required by the Maine Revised Statutes, Title 3, chapter 37.

LD 744 An Act to Remove Certain Wharves and Piers from the Laws Governing the Current Use Valuation of Working Waterfront Land

ENACTED LAW SUMMARY

Public Law 2025, chapter 380 changes the definition of “working waterfront land” in the laws governing the current use valuation of working waterfront land by removing from the definition wharves and piers used primarily or used predominantly by persons engaged in commercial fishing activities.

LD 819 An Act to Clarify the Status of Energy Storage Systems with Regard to the Business Equipment Tax Exemption and the Business Equipment Tax Reimbursement Program

ENACTED LAW SUMMARY

Public Law 2025, chapter 467 designates battery storage systems as property eligible for both the business equipment tax exemption and the business equipment tax reimbursement program. To be eligible, more than 50% of the electrical output from the battery storage system must serve a load behind the utility meter at the location of the system or a fully executed interconnection agreement must exist between the system owner and a transmission and distribution utility by January 1, 2025.

JOINT STANDING COMMITTEE ON TAXATION

LD 936 An Act to Amend the Laws Regarding the Mining Excise Tax

ENACTED LAW SUMMARY

Public Law 2025, chapter 469 provides for the refund of sales tax on depreciable commercial mining machinery and equipment purchases. The law also exempts unextracted minerals from the property tax and implements the following additional changes.

1. It simplifies the excise tax imposed on mining companies; repeals the definition of “mineral products” and other definitions no longer needed; clarifies the definition of “tax year” for purposes of the mining excise tax; incorporates various administrative provisions; and eliminating credits for payment of certain property taxes and prepayment of taxes.
2. It eliminates the Mining Impact Assistance Fund and related provisions.
3. It clarifies the imposition and calculation of the mining excise tax.
4. It eliminates the Mining Oversight Fund and requires that, of the mining excise tax revenue, 75% is deposited in the Mining Excise Tax Trust Fund and 25% is deposited in the General Fund.
5. It expands the allowable uses of the Mining Excise Tax Trust Fund to include the restoration of soils and lands.
6. It creates specific criteria for the appointments of members to the Mining Excise Tax Trust Fund Board of Trustees, which oversees the Mining Excise Tax Trust Fund, and alters and expands the reporting duties of the board.

LD 982 An Act to Establish Equal Tax Treatment for the Mi'kmaq Nation

ENACTED LAW SUMMARY

Public Law 2025, chapter 470 establishes tax treatment for the Mi'kmaq Nation that is equal to the treatment of other tribal entities by the State as provided in Public Law 2021, chapter 681.

LD 1044 An Act to Clarify the Qualifying Use of Tax Increment Financing for Extension of a Development District

ENACTED LAW SUMMARY

Public Law 2025, chapter 356 clarifies that a tax increment financing, or TIF, district to qualify for a 20-year extension, can use the TIF revenue for one or both of permitted uses of affordable housing and transit-oriented development. The law also revises the definition of “transit-oriented

JOINT STANDING COMMITTEE ON TAXATION

development” to provide that such a development does not need to be located within a designated transit-oriented development district, area, corridor or transit-served node.

LD 1217 An Act Regarding the New Markets Tax Credit and the Maine New Markets Capital Investment Program

ENACTED LAW SUMMARY

Public Law 2025, chapter 497 changes the Maine New Markets Capital Investment Program and the new markets capital investment income tax credit to establish a new tax credit authority allocated by the Finance Authority of Maine on or after January 1, 2026. The law establishes an application process for community development entities recognized as Maine funds and diverse Maine funds.

The effect of this change on the Maine New Markets Capital Investment Program is to shorten the period, from 24 months to 12 months after receipt of the notice of allocation of the tax credit authority, by which a community development entity must issue the equity investments or debt securities and receive cash in the total amount of tax credits authorized. The limit on the amount of tax credits authorized is unchanged.

The effect of this change on the new markets capital investment tax credit is to shorten the time, from 24 months to 12 months after issuance of the qualified equity investment, by which a community development entity must invest at least 85% of the purchase price of the qualified equity investment in qualified low-income community investments before recapture of the credit is allowed.

LD 1275 An Act to Promote the Production of Natural Resources Bioproducts by Amending the Renewable Chemicals Tax Credit

ENACTED LAW SUMMARY

Public Law 2025, chapter 477 removes the requirement for taxpayers to demonstrate to the Department of Economic and Community Development that at least 75% of the employees of contractors hired or retained to harvest renewable biomass for renewable chemical production meet the eligibility conditions specified in the Employment Security Law. The law applies to tax years beginning on or after January 1, 2026.

LD 1325 An Act to Create Clarity in the Laws Regarding Property Tax Abatement Appeals

ENACTED LAW SUMMARY

Public Law 2025, chapter 342 establishes that applicants for property tax abatements cannot appeal a decision of the assessors or municipal officers regarding nonresidential property or properties

ENACTED LAW SUMMARIES

132ND FIRST REGULAR SESSION AND FIRST SPECIAL SESSIONS – 2025

JOINT STANDING COMMITTEE ON TAXATION

with an equalized municipal valuation of \$1,000,000 or more, either individually or in total, to the county commissioners. The appeal must be made to the State Board of Property Tax Review. The law applies to applications filed on or after January 1, 2026.

LD 1355 Resolve, to Require the Governor's Energy Office to Study Taxation of Renewable Energy Infrastructure

ENACTED LAW SUMMARY

Resolve 2025, chapter 116 requires the Governor's Energy Office to examine and evaluate the current system of taxation of renewable energy infrastructure and possible adoption of a uniform capacity tax for renewable energy infrastructure. The office is required to consult with representatives from the renewable energy industry and other experts and municipal and county officials, and to solicit public comments on the study. The office must submit a report to the Joint Standing Committee on Taxation by November 4, 2026. The committee may report out legislation related to the report to the 133rd Legislature in 2027. The law also allows the office to receive funds, grants or contributions from public or private sources to carry out the study and requires the office to disclose any funds it receives in its report to the Legislature. The office is not required to undertake work for which it has insufficient funding.

LD 1493 An Act to Limit Corporate Use of the Visual Media Production Credit

ENACTED LAW SUMMARY

Public Law 2025, chapter 421 restricts the allowable uses of the visual media production reimbursement and credit by precluding the use of the reimbursement and credit for the production of advertisements or for productions created primarily for industrial, corporate, institutional or internal purposes.

LD 1584 An Act to Establish Municipal Cost Components for Unorganized Territory Services to Be Rendered in Fiscal Year 2025-26

ENACTED LAW SUMMARY

Public Law 2025, chapter 242 establishes municipal cost components for state and county services provided to the unorganized territory that would typically be paid by a municipality. These municipal cost components constitute the property tax for the unorganized territory.

Public Law 2025, chapter 242 was enacted as an emergency measure effective June 10, 2025.

JOINT STANDING COMMITTEE ON TAXATION

LD 1755 An Act to Increase the Maine Historic Property Rehabilitation Tax Credit in Rural Areas

ENACTED LAW SUMMARY

Public Law 2025, chapter 499 increases the historic properties tax credit to 35% of certified qualified rehabilitation expenditures to eligible projects that are located in rural areas in this State and contain housing components. A further 10% increase in the historical properties tax credit is available to certified affordable housing projects in rural areas. Under this law, “rural area” means an unorganized territory of the State or a municipality that has a population of less than 12,500 inhabitants as determined by the United States Department of Commerce, Bureau of the Census based on the latest decennial census of the United States. The law applies to tax years beginning on or after January 1, 2025.

LD 1768 An Act to Protect Residents of Mobile Home Parks by Amending the Real Estate Transfer Tax

ENACTED LAW SUMMARY

Public Law 2025, chapter 484 exempts real estate transfer tax on purchases of mobile home parks by residents of the park. The law also modifies the purposes of the Housing Opportunities for Maine Program to include maintaining housing affordability in mobile home parks to support ownership of mobile home owners’ associations, resident-owned housing cooperatives or other nonprofit entities representing the interests of mobile home owners in mobile home parks.

LD 1770 Resolve, to Establish the Real Estate Property Tax Relief Task Force

ENACTED LAW SUMMARY

Resolve 2025, chapter 108 establishes the Real Estate Property Tax Relief Task Force as follows.

1. It requires the task force to examine the effects of state-level property tax policy on municipalities.
2. It provides that the task force has 13 voting members representing the Legislature, the Executive branch and the public and members with expertise in property taxation and other related fields.
3. It requires the task force to meet jointly with the Joint Standing Committee on Taxation at least once.
4. It authorizes the task force to form subcommittees to focus on specific issues related to property tax relief.

ENACTED LAW SUMMARIES

JOINT STANDING COMMITTEE ON TAXATION

5. It requires the task force to submit a final report by December 15, 2026, and an interim report by January 15, 2026. Both reports may include proposed legislation based on the task force's findings and recommendations.

Resolve 2025, chapter 108 was finally passed as an emergency measure effective July 1, 2025.

LD 1783 An Act to Clarify Municipal Affordable Housing Tax Increment Financing

ENACTED LAW SUMMARY

Public Law 2025, chapter 252 changes the affordable housing development program by allowing the program to start and end during any tax years approved by the municipal legislative body, with the duration not exceeding 30 years after the affordable housing is placed in service or 35 years after the district designation is approved, whichever comes first. The law also requires municipalities with affordable housing development districts to submit annual reports to the director, certifying that the public purpose of the district is being met, accounting for any property sales within the district and ensuring that rental units remain affordable.

LD 1876 An Act to Change the Name and Duties of the Taxpayer Advocate to Increase the Use of State Tax Credits

ENACTED LAW SUMMARY

Public Law 2025, chapter 486 changes the title of the taxpayer advocate in the Department of Administrative and Financial Services, Bureau of Revenue Services to the taxpayer advocate and experience officer and revises the duties of the position. The law requires the taxpayer advocate and experience officer to study and develop recommendations to increase the use of individual state tax credits by individuals in this State by examining the following: current use of state tax credits; services offered by large tax preparation firms with respect to assisting customers to access state tax credits; the role of State Government in promoting public awareness of individual state tax credits; and municipal efforts to promote public awareness of individual state tax credits. The law requires the taxpayer advocate and experience officer to submit to the Joint Standing Committee on Taxation by November 4, 2026 a report consisting of the taxpayer advocate and experience officer's findings and recommendations, including any proposed legislation. The committee may report out legislation related to the report to the 133rd Legislature in 2027.

The law also permits the State Controller to transfer \$50,000 from the unappropriated surplus of the General Fund to the All Other line category in the University of Maine System, New Ventures Maine program, Other Special Revenue Funds account to support a coalition of approximately 50 organizations providing free volunteer tax assistance and other financial education services to low-income individuals and families statewide.

The law requires the Chancellor of the University of Maine System, in maintaining the so-called New Ventures Maine program pursuant to the Maine Revised Statutes, Title 20-A, section 10922,

ENACTED LAW SUMMARIES

132ND FIRST REGULAR SESSION AND FIRST SPECIAL SESSIONS – 2025

JOINT STANDING COMMITTEE ON TAXATION

to submit a report no later than December 1, 2027 to the joint standing committee of the Legislature having jurisdiction over taxation matters that includes a description of how the coalition utilizes the funding, how many individuals and families the coalition has served and how many individuals the coalition assisted in filing their taxes with those funds.

LD 1895 An Act to Require the Removal from a Property Tax Lien the Name of a Previous Owner Who Paid Prorated Property Taxes

ENACTED LAW SUMMARY

Public Law 2025, chapter 351 allows the municipal treasurer or their designee to prepare and record a discharge of a tax lien mortgage if the party named on the mortgage has sold or transferred the property, provided they show proof of payment for their share of taxes due. The discharge is recorded in the same way as real estate mortgages, and a facsimile signature of the treasurer or designee may be used. The discharge applies only to the seller and must include a statement confirming that the assignee did not owe property taxes on the released property. The seller is responsible for the cost of recording the discharge.

LD 1951 An Act to Promote Food Processing and Manufacturing Facility Expansion and Create Jobs

ENACTED LAW SUMMARY

Public Law 2025, chapter 489 makes the following changes to the laws governing the income tax credit for major food processing and manufacturing facility expansion for certified applicants for tax years beginning on or after January 1, 2027.

1. It removes the requirement that an applicant's headquarters are, and have been for each of the last five years prior to application for a certificate of approval, located in the State.
2. It requires that an applicant employ or will employ within 12 months of the start-up of the facility at least 40 full-time employees based in the State.
3. It changes the criteria to be considered a qualified and certified applicant.
4. It increases the total value of certificates of approval that the Commissioner of Economic and Community Development may issue from \$100,000,000 to \$200,000,000. It also increases the cap on an individual certificate of approval from \$85,000,000 to \$100,000,000.
5. It increases the amount of the credit a certified applicant is allowed from an amount equal to 1.8% of the certified applicant's qualified investment to an amount equal to 2% of the certified applicant's qualified investment.

JOINT STANDING COMMITTEE ON TAXATION

6. It removes the provision that provides that a credit is not allowed for any tax year following two consecutive tax years during which a certified applicant did not have between \$5,500,000 and \$12,000,000 in ordinary business income.
7. It changes the reporting requirements of certified applicants to include the total number of full-time employees based in the State in the report year, the number of jobs offered by the certified applicant during the report year above the base level of employment and the number of jobs that have been added since the day the certificate of approval was issued.

JOINT STANDING COMMITTEE ON TAXATION

ANALYST NOTES

This section includes additional information relating to certain LDs as noted in a committee digest. This is information staff found useful and may provide useful information to users of this digest. Please note that most LDs do not have a note and lack of a note should not be interpreted as having any significance.

LD 1082 An Act to Invest in Maine's Families and Workforce by Amending the Real Estate Transfer Tax

This bill proposed to increase the real estate transfer tax rate to \$6 per \$500 of value for the portion of a property's value in excess of \$1,000,000 and establish an exemption from the real estate transfer tax for homes purchased under the Maine State Housing Authority's first-time home-buyer mortgage loan programs. Although the bill was not enacted, its provisions were incorporated in the biennial budget bill, enacted as Public Law 2025, chapter 388. See Appropriations and Financial Affairs, Enacted Law Summary, LD 210, Public Law 2025, chapter 388, Part V.

LD 1294 An Act to Expand the Dependent Exemption Tax Credit

This bill proposed to increase the dependent exemption tax credit for dependents under the age of six from \$300 to \$600 and phase out the tax credit based on income; \$100,000 for single filers; \$125,000 for head of household filers; and \$150,000 for married joint or surviving spouse filers. Although the bill was not enacted, its provisions were incorporated in the biennial budget bill, enacted as Public Law 2025, chapter 388. See Appropriations and Financial Affairs, Enacted Law Summary, LD 210, Public Law 2025, chapter 388, Part Q.