

STATE OF MAINE

—  
IN THE YEAR OF OUR LORD  
TWO THOUSAND TWENTY-FIVE

—  
S.P. 686 - L.D. 1768

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

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

**Sec. 1. 30-A MRSA §4852, sub-§2, ¶A**, as repealed and replaced by PL 1989, c. 48, §§5 and 31, is amended by amending subparagraph (5) to read:

(5) Pay the administrative costs of state public bodies or other public instrumentalities and private, nonprofit corporations directly associated with housing projects; ~~and~~

**Sec. 2. 30-A MRSA §4852, sub-§2, ¶A**, as repealed and replaced by PL 1989, c. 48, §§5 and 31, is amended by enacting a new subparagraph (5-A) to read:

(5-A) Maintain housing affordability in mobile home parks to support ownership of mobile home parks by mobile home owner's associations, resident-owned housing cooperatives or other nonprofit entities representing the interests of mobile home owners in mobile home parks; and

**Sec. 3. 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. 4. 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. 5. 36 MRSA §4641-C, sub-§22** is enacted to read:

**22. Certain deeds of mobile home 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 home owners' association of the mobile home

park organized in this State when the conveyance is made pursuant to Title 10, section 9094-A.

**Sec. 6. Appropriations and allocations.** The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF**

**Revenue Services, Bureau of 0002**

Initiative: Provides one-time funding for computer programming costs.

<b>GENERAL FUND</b>	<b>2025-26</b>	<b>2026-27</b>
All Other	\$53,000	\$0
<b>GENERAL FUND TOTAL</b>	<b>\$53,000</b>	<b>\$0</b>