



Maine County Commissioners Association

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LD 210, An Act to Expand the List of Persons Exempt from the Real Estate Tax

February 7, 2023

Senator Grohoski, Representative Perry, and members of the Joint Standing Committee on Taxation, my name is Stephen Gorden and in addition to serving as a member of the board of commissioners for Cumberland County, I am writing today in my role as chair of the legislative policy committee of the Maine County Commissioners Association. We appreciate the opportunity to provide testimony to the Committee *neither for nor against* LD 210.

About MCCA. Briefly, the Maine County Commissioners Association was established in 1890 to assist Maine's county government in providing vital services to Maine citizens in a responsive, efficient, and credible manner. The Association is based in Augusta, represents all of Maine's 16 counties, and is governed by a board with representation from each participating county.

Discussion. Maine law currently exempts deeds between spouses, parent and child, or grandparent and grandchild from the real estate transfer tax. Under LD 210, siblings, stepchildren, and stepgrandchildren would be added to this list and would exempt deeds between such family members from the real estate transfer tax. We write to note the financial impact that this bill would have on the State and counties. Specifically, the State and counties split revenue from the real estate transfer tax 90/10, so both the State and counties across Maine would lose revenue as a result of LD 210. Again, we write to provide testimony neither for nor against LD 210 but to simply note this fact for the Committee.

Conclusion. We appreciate the opportunity to provide testimony on this bill, and if you have questions or need additional information, please do not hesitate to let us know.

Respectfully submitted,

A handwritten signature in black ink that reads "Stephen Gorden".

Stephen Gorden
Chair, Legislative Policy Committee

cc: James I. Cohen, Verrill Dana, LLP, MCCA Legislative Counsel