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Maine's Rural Development Council

**Testimony of Nancy Smith, CEO of GrowSmart Maine  
in support of LD 146, An Act To Increase The Maximum Amount Of The  
Historic Property Rehabilitation Tax Credit That May Be Taken In A Year**

February 5, 2025

Senator Grohoski, Representative Cloutier, and Honorable Members of the  
Joint Standing Committee on Taxation,

My name is Nancy Smith, I live in Ellsworth, and I am the CEO of GrowSmart Maine. We are a statewide non-partisan non-profit organization helping communities navigate change in alignment with smart growth. We advocate for comprehensive policies and funding for smart growth practices and outcomes.

We partner with Build Maine to co-host a transparent crowd-sourcing of policy proposals that has drawn together over a hundred people from across Maine and beyond. [Policy Action 2025](#) follows [Policy Action 2023](#) from the 131st Legislature. Each session we strive to meet this goal, ***“to address barriers to and create incentives for equitable, sustainable growth and development that strengthens downtowns and villages of all sizes while pulling development pressure away from productive and open natural areas.”***

Maine’s Historic Rehabilitation Tax Credit (HRTC) provides a critical investment tool for bringing life back to Maine’s historic buildings, including the substantial mills that will benefit from this bill. Mixed-use redevelopment that includes housing, businesses, hotels, shops and restaurants in these former manufacturing sites truly pay tribute to the people who worked in these buildings to produce shoes, textiles, and more.

Expansion of the state’s HRTC dates back to [Charting Maine’s Future \(2006\)](#) produced by The Brookings Institute in GrowSmart’s early days. In every legislative session since, we’ve been here to support expanding and strengthening this economic development tool. In fact, I recently found this photo from 2016, when it appears advocates were presenting in the Legislative Council. I’m sure you’ll recognize a few faces!



Last session, GrowSmart supported a bill similar to this one, LD 2106. I note this version further streamlines significant redevelopment processes while ensuring multi-year investments are front-loaded to the first two years of a project.

We support this proposal because creating incentives for redevelopment of existing buildings strengthens our downtowns and draws development pressure away from productive and open natural areas.

Within Policy Action 2025, there will be another opportunity for this committee to endorse Maine's historic rehabilitation tax credit. We look forward to supporting Maine Preservation and the Maine Real Estate and Development Association (MEREDA) in presenting to the Committee later this session LR 369, An Act to Expand the Historic Property Rehabilitation Tax Credit.

Together, the two bills will greatly expand access to the HRTC for towns with large mill projects and those with small commercial projects and residential rehabilitation as well.

GrowSmart Maine is willing to assist the committee in any way that is helpful.

*Nancy E. Smith*