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Testimony in Support of LD 1419

("An Act to Provide a Sales Tax Exemption for Housing Constructed Off-site Similar to That for On-site Construction")

J. Andrew Cashman on behalf of the Maine Association of REALTORS®

April 16, 2025

Senator Grohoski, Representative Cloutier and members of the Joint Standing Committee on Taxation, my name is Andy Cashman. I am the Founder of Resolve Government Relations. We represent the Maine Association of REALTORS®, a professional trade association established in 1936 with over 6,500 members statewide. REALTORS® protect private property rights, build Maine communities, and grow our state's economy. Our members represent buyers and sellers involved in both residential and commercial real estate transactions. Our membership also includes industry affiliates, such as lenders, closing agents, title agents, appraisers, building inspectors, surveyors, etc. The Maine Association is chartered by the National Association of REALTORS® (NAR), the largest trade association in the country.

The Maine Association of REALTORS® supports LD 1419. The bill proposes to increase the sales tax exemption from 50% to 75% for sales of new manufactured housing for all costs, excluding materials, in the sale price.

We support the development and availability of all housing types including factory-built housing, modular housing, manufactured housing, tiny homes, and other types of housing for ownership or tenancy. LD 1419 would help to make manufactured housing types more affordable and incentivize this option of housing. If passed, LD 1419 would be another tool in the toolbox available to help address Maine's housing problem: a lack of supply. We do not have enough affordable homes in Maine and need to increase the supply of available housing. LD 1419 does just that by incentivizing construction of affordable housing, which is a well-reasoned approach to increasing housing in our state.

For these reasons, we support LD 1419 and respectfully urge you to vote Ought to Pass. Thank you for your time and consideration.



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