



Rachel Talbot Ross
Senator, District 28

THE MAINE SENATE
132nd Legislature

3 State House Station
Augusta, Maine 04333

Testimony of Senator Rachel Talbot Ross introducing
LD 982, "An Act to Establish Equal Tax Treatment for the Mi'kmaq Nation"
Before the Joint Standing Committee on Taxation
March 26, 2025

Senator Grohoski, Representative Cloutier, and esteemed members of the Joint Standing Committee on Taxation, I am Senator Rachel Talbot Ross. I represent Senate District 28, which includes part of Portland and Peaks Island. Thank you for the opportunity to present LD 982, "*An Act to Establish Equal Tax Treatment for the Mi'kmaq Nation.*"

This bill addresses a clear gap in state tax law. In 2022, the Legislature passed LD 585, which authorized the Passamaquoddy Tribe, the Penobscot Nation, and the Houlton Band of Maliseet Indians to receive a portion of the sales tax revenue generated by retailers with physical locations on their tribal lands. However, LD 585 did not extend this same authority to the Mi'kmaq Nation. LD 982 would correct that exclusion by providing equal tax treatment for all Wabanaki Nations.

The Mi'kmaq Nation is a federally recognized tribe that has continuously inhabited northern New England and the Canadian Maritime Provinces since time immemorial. Roughly 1,500 Mi'kmaq citizens live in Maine today, while more than 65,000 Mi'kmaq live across 61 tribal reservations just across the Canadian border.

This bill is straightforward. It builds on the work this committee did in the 131st Legislature on LD 1958. This committee recommended that bill Ought to Pass as Amended. The bill before you now, LD 982, is that amended version.

LD 982 ensures that sales occurring on Mi'kmaq Nation Trust Land — which are lands or natural resources held in trust by the U.S. Secretary of the Interior under the Aroostook Band of Micmacs Settlement Act — are treated the same as sales on the lands of Maine's other tribal nations. The Mi'kmaq Nation would be eligible to receive the same type of sales tax revenue already available to the Passamaquoddy, Penobscot, and Maliseet as well as many tribal nations across the country.

According to the 2019 U.S. Census, the per capita income for Mi'kmaq citizens in Maine is just \$11,431. Allowing the tribe to retain this revenue will strengthen economic opportunity for its citizens and enable greater reinvestment into the surrounding community. The revenue currently retained by Maine Revenue Services could instead directly support families living and working on Mi'kmaq land.



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LD 982 is about fairness, consistency, and keeping a commitment to strengthen our government-to-government relationships with the Wabanaki Nations. I respectfully urge the committee to support this bill. Thank you for your thoughtful attention, and I'd be happy to answer any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Rachel Talbot Ross".

Rachel Talbot Ross
State Senator, District 28
Representing part of Portland and Peaks Island