

# MAINE STATE LEGISLATURE

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# 132nd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2025

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Legislative Document

No. 526

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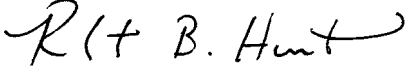
H.P. 345

House of Representatives, February 11, 2025

**An Act to Reduce the Time Period for Challenging the Validity of a  
Property Tax Lien on Commercial Real Estate**

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Reference to the Committee on Taxation suggested and ordered printed.

  
ROBERT B. HUNT  
Clerk

Presented by Representative HENDERSON of Rumford.  
Cosponsored by Representatives: COLLAMORE of Pittsfield, GERE of Kennebunkport, LEE  
of Auburn, Senator: MARTIN of Oxford.

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

2 **Sec. 1. 36 MRSA §946-B, sub-§5** is enacted to read:

3 **5. Tax liens on commercial real estate.** Notwithstanding subsection 1, a person may  
4 not commence an action against the validity of a governmental taking of commercial real  
5 estate for nonpayment of property taxes upon the expiration of a 2-year period immediately  
6 following the expiration of the period of redemption. For the purposes of this subsection,  
7 "commercial real estate" means real estate that is used primarily for business purposes  
8 including, without limitation, apartment buildings with 5 or more rental or lease units,  
9 mobile home parks, office buildings and recreational facilities. This subsection applies to  
10 a tax lien recorded on commercial real estate after June 30, 2026.

11 **SUMMARY**

12 This bill prevents a person from commencing an action against the validity of a  
13 governmental taking of commercial real estate for nonpayment of property taxes upon the  
14 expiration of a 2-year period immediately following the expiration of the period of  
15 redemption.