

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

SK  
ROS

C

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34

L.D. 785

Date: 4/13/24

(Filing No. S-696)

**REPORT C**

**JUDICIARY**

Reproduced and distributed under the direction of the Secretary of the Senate.

**STATE OF MAINE**

**SENATE**

**132ND LEGISLATURE**

**SECOND REGULAR SESSION**

COMMITTEE AMENDMENT "C." to S.P. 344, L.D. 785, "An Act to Enact the Remaining Recommendations of the Task Force on Changes to the Maine Indian Claims Settlement Implementing Act"

Amend the bill by striking out the title and substituting the following:

**'An Act to Amend Certain Laws Governing the Wabanaki Nations'**

Amend the bill by striking out everything after the enacting clause and inserting the following:

**'PART A**

**Sec. A-1. 3 MRSA §1, 2nd ¶**, as amended by PL 2009, c. 636, Pt. A, §1, is further amended to read:

The Tribal Clerk of the Penobscot Indian Nation shall, on or before the day preceding the meeting of the Legislature, furnish to the Clerk of the preceding House of Representatives a certification, under the seal of the Nation, of the name and residence of the Representative-elect of the Penobscot Indian Nation to the Legislature. The Tribal Clerk of the Passamaquoddy Tribe of the reservation from which the Representative-elect of that tribe has been chosen shall, on or before the day preceding the meeting of the Legislature, furnish the Clerk of the preceding House of Representatives a certification of the name and residence of the Representative-elect of the Passamaquoddy Tribe to the Legislature. Beginning with the 126th Legislature, the Tribal Clerk of the Houlton Band of Maliseet Indians shall, on or before the day preceding the meeting of the Legislature, furnish to the Clerk of the preceding House of Representatives a certification of the name and residence of the Representative-elect of the Houlton Band of Maliseet Indians to the Legislature. Beginning with the 133rd Legislature, the Tribal Clerk of the Mi'kmaq Nation shall, on or before the day preceding the meeting of the Legislature, furnish to the Clerk of the preceding House of Representatives a certification, under the seal of the Nation, of the name and residence of the Representative-elect of the Mi'kmaq Nation to the Legislature.

**COMMITTEE AMENDMENT**

ROS

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41

**Sec. A-2. 3 MRSA §2, 9th ¶**, as amended by PL 2023, c. 2, §4, is further amended to read:

The member of the Penobscot Indian Nation, the member of the Passamaquoddy Indian Tribe ~~and, beginning with the Second Regular Session of the 125th Legislature,~~ the member of the Houlton Band of Maliseet Indians and, beginning with the First Regular Session of the 133rd Legislature, the member of the Mi'kmaq Nation elected to represent their tribes at the Legislature are entitled to receive a salary equal to the salary of members of the Senate and the House of Representatives, including a cost-of-living adjustment, for each regular session and an allowance for constituent service and allowances for travel-related expenses, which are housing, meals, mileage and tolls, to the same extent as members of the House of Representatives for attendance at each legislative session or authorized committee meeting. For the duration of any special session of the Legislature, they are entitled to receive the same per diem payment and allowances, including travel-related expenses, which are housing, meals, mileage and tolls, as any member of the Senate and House of Representatives.

**Sec. A-3. Appropriations and allocations.** The following appropriations and allocations are made.

**LEGISLATURE**

**Legislature 0081**

Initiative: Provides ongoing funding for the costs of an additional Legislator.

<b>GENERAL FUND</b>	<b>2025-26</b>	<b>2026-27</b>
Personal Services	\$0	\$43,611
All Other	\$0	\$60,376
<b>GENERAL FUND TOTAL</b>	<hr/> \$0	<hr/> \$103,987

**Legislature 0081**

Initiative: Provides one-time funding for the costs of adding a new Legislator.

<b>GENERAL FUND</b>	<b>2025-26</b>	<b>2026-27</b>
All Other	\$0	\$80,047
<b>GENERAL FUND TOTAL</b>	<hr/> \$0	<hr/> \$80,047

**LEGISLATURE**

<b>DEPARTMENT TOTALS</b>	<b>2025-26</b>	<b>2026-27</b>
<b>GENERAL FUND</b>	\$0	\$184,034
<b>DEPARTMENT TOTAL - ALL FUNDS</b>	<hr/> \$0	<hr/> \$184,034

**PART B**

**Sec. B-1. 36 MRSA §1760, sub-§113**, as amended by PL 2025, c. 271, Pt. B, §2 and affected by §5, is further amended to read:

**COMMITTEE AMENDMENT**

ROS

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42

**113. Tribal members.** Sales of new manufactured housing for installation on tribal land and sales to a tribal member that are sales sourced to tribal land, except that, if the property or service is used by the purchaser, including any lessee, primarily outside of tribal land, the purchaser is liable for use tax based on the original sale price, unless otherwise exempt under this Part.

For purposes of this subsection:

A. "Primarily" means more than 50% of that period of time that begins on the date on which the property or service is first placed in service by the purchaser and ends one year from that date or at the time that the property or service is sold, scrapped, destroyed or otherwise permanently removed from service, whichever occurs first; and

B. "Sales sourced to tribal land" means sales sourced pursuant to section 1819 to a location on tribal land. ~~In addition, sales of motor vehicles other than those that are being leased for a period of less than one year to a tribal member are sales sourced to tribal land if the vehicle is intended to be driven or transported to tribal land immediately upon receipt of the vehicle, as well as:~~

(1) Sales of motor vehicles other than those that are being leased for a period of less than one year to a tribal member, if the vehicle is intended to be driven or transported to tribal land immediately upon receipt of the vehicle; and

(2) Sales of new manufactured housing to a tribal member, if the new manufactured housing is intended to be installed on tribal land immediately upon receipt or delivery; and

C. "Sales of new manufactured housing for installation on tribal land" means sales to a construction contractor or subcontractor of new manufactured housing that is intended to be physically incorporated in, and become a permanent part of real property located on, tribal land for sale to a tribal member or to the Passamaquoddy Tribe, the Penobscot Nation, the Houlton Band of Maliseet Indians or the Mi'kmaq Nation.

**Sec. B-2. Application.** This Part applies to sales occurring on or after January 1, 2027.

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

**SUMMARY**

This amendment, which is a minority report of the committee, replaces the bill and changes the title. The amendment amends several provisions of state law affecting the Passamaquoddy Tribe, the Penobscot Nation, the Houlton Band of Maliseet Indians and the Mi'kmaq Nation, referred to in this summary as "the Wabanaki Nations."

Part A of the amendment provides that, beginning with the First Regular Session of the 133rd Legislature, the Mi'kmaq Nation may, like the other Wabanaki Nations, elect a representative to the House of Representatives of the Maine Legislature. The representative of the Mi'kmaq Nation has, to the same extent as other members of the Legislature, the right to receive a salary for each regular session of the Legislature, an allowance for constituent services, allowances for travel-related expenses and per diem payments for the duration of any special session of the Legislature.

**COMMITTEE AMENDMENT**

COMMITTEE AMENDMENT "C" to S.P. 344, L.D. 785 (S-696)

1 ROS Part B of the amendment clarifies that the sale of new manufactured housing to an  
2 enrolled member of one of the Wabanaki Nations is exempt from Maine sales tax if the  
3 new manufactured housing is intended to be installed on Indian territory or trust land. It  
4 also newly exempts from Maine sales tax the sale of new manufactured housing to a  
5 construction contractor or subcontractor if the new manufactured housing is intended to be  
6 physically incorporated in, and become a permanent part of real property located on, Indian  
7 territory or trust land for sale to one of the Wabanaki Nations or to an enrolled member of  
8 one of the Wabanaki Nations.

9 **FISCAL NOTE REQUIRED**

10 (See attached)

**COMMITTEE AMENDMENT**



# 132nd MAINE LEGISLATURE

LD 785

LR 235(03)

## An Act to Enact the Remaining Recommendations of the Task Force on Changes to the Maine Indian Claims Settlement Implementing Act

Fiscal Note for Bill as Amended by Committee Amendment "C" (S 696)  
Committee: Judiciary  
Fiscal Note Required: Yes

### Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$184,984	\$90,635	\$99,283
<b>Appropriations/Allocations</b>				
General Fund	\$0	\$184,034	\$88,735	\$97,383
<b>Revenue</b>				
General Fund	\$0	(\$950)	(\$1,900)	(\$1,900)
Other Special Revenue Funds	\$0	(\$50)	(\$100)	(\$100)

#### Fiscal Detail and Notes

The bill provides an ongoing appropriation of \$103,987 in fiscal year 2026-27 to the Legislature for the costs of an additional Legislative member representing the Mi'kmaq Nation. The bill also provides an appropriation of \$80,047 in fiscal year 2026-27 for the one-time cost of adding an additional member including chamber renovations, systems modifications and programming changes.

This bill would result in a revenue decrease to the General Fund of \$950 in fiscal year 2026-27, \$1,900 in fiscal year 2027-28 and \$1,900 in fiscal year 2028-29 from changes to state tax law affecting the Wabanaki Nations, resulting in a loss in sales tax revenue. The bill would also result in a revenue decrease to the Local Government Fund.