

MAINE STATE LEGISLATURE

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132nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2025

Legislative Document

No. 1168

H.P. 773

House of Representatives, March 20, 2025

**An Act to Amend the Law Regarding the Current Use Valuation of
Certain Working Waterfront Land with Respect to Commercial
Boat Yards**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Robert B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative FAULKINGHAM of Winter Harbor.
Cosponsored by Senator MOORE of Washington and
Representatives: BISHOP of Bucksport, FOLEY of Wells, PARRY of Arundel, SIMMONS of
Waldoboro, TUELL of East Machias, Senator: MARTIN of Oxford.

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

2 **Sec. 1. 36 MRSA §1132, sub-§1-A** is enacted to read:

3 **1-A. Commercial boat yard.** "Commercial boat yard" means a commercial facility
4 that leases storage, docking or mooring space to watercraft and is used primarily or used
5 predominantly by persons engaged in commercial fishing activities.

6 **Sec. 2. 36 MRSA §1132, sub-§11**, as amended by PL 2023, c. 671, §1, is further
7 amended to read:

8 **11. Working waterfront land.** "Working waterfront land" means a parcel of land, or
9 a portion thereof, that fully or partially abuts water to the head of tide or land located in the
10 intertidal zone that is used primarily or used predominantly to provide access to or support
11 the conduct of commercial fishing activities. "Working waterfront land" also includes a
12 commercial boat yard or a wharf or pier used primarily or used predominantly by persons
13 engaged in commercial fishing activities that include berthing a boat and the location of
14 small fishing houses for commercial fishing gear maintenance and storage. For purposes
15 of this subchapter, a parcel is deemed to include a unit of real estate notwithstanding the
16 fact that it is divided by a road, way, railroad or pipeline.

17 **SUMMARY**

18 This bill amends the tax laws relating to the current use valuation of certain working
19 waterfront land to clarify that working waterfront land includes commercial boat yards.
20 The bill also includes a new definition for "commercial boat yard."