

MAINE STATE LEGISLATURE

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L.D. 1419

Date: 1/21/26

(Filing No. S-491)

TAXATION

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STATE OF MAINE

SENATE

132ND LEGISLATURE

SECOND REGULAR SESSION

COMMITTEE AMENDMENT "A" to S.P. 575, L.D. 1419, "An Act to Provide a Sales Tax Exemption for Housing Constructed Off-site Similar to That for On-site Construction"

Amend the bill by inserting after the title and before the enacting clause the following:

'Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, current law provides a sales tax exemption for sales of new manufactured housing for all costs, excluding materials, included in the sale price, but only to a maximum of 50% of the sale price, and this legislation increases that exemption to a maximum of 75% of the sale price; and

Whereas, for this increased sales tax exemption to be available for sales of new manufactured housing occurring during the 2026 construction season, this legislation must take effect prior to the expiration of the 90-day period; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

Amend the bill in section 2 in the 2nd line (page 1, line 7 in L.D.) by striking out the following: "January" and inserting the following: 'July'

Amend the bill by adding before the summary the following:

'Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.'

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

COMMITTEE AMENDMENT

ROS

COMMITTEE AMENDMENT "A" to S.P. 575, L.D. 1419 (S 491)

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SUMMARY

This amendment adds an emergency preamble and emergency clause to the bill and changes the application date provided in the bill so that the change to the sales tax exemption applicable to sales of new manufactured housing provided in the bill applies to such sales occurring on or after July 1, 2026.

FISCAL NOTE REQUIRED

(See attached)

COMMITTEE AMENDMENT



132nd MAINE LEGISLATURE

LD 1419

LR 1063(03)

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

Fiscal Note for Bill as Amended by Committee Amendment "A" (S-491)

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
Net Cost (Savings)				
General Fund	\$0	\$2,210,000	\$2,456,000	\$2,460,000
Revenue				
General Fund	\$0	(\$2,210,000)	(\$2,456,000)	(\$2,460,000)
Other Special Revenue Funds	\$0	(\$107,000)	(\$129,000)	(\$129,000)

Fiscal Detail and Notes

This bill would result in a revenue decrease to the General Fund of \$2,210,000 in fiscal year 2026-27 by increasing the sales tax exemption for sales of new manufactured housing for all costs, excluding materials, included in the sale price from 50% to 75% effective July 1, 2026. The bill would also result in a revenue decrease to the Local Government Fund of \$107,000 in fiscal year 2026-27.