

MAINE STATE LEGISLATURE

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132nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2025

Legislative Document

No. 1419

S.P. 575

In Senate, April 1, 2025

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

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read "D M Grant", is positioned above the printed name of the Secretary of the Senate.

DAREK M. GRANT
Secretary of the Senate

Presented by Senator BENNETT of Oxford.
Cosponsored by Speaker FECTEAU of Biddeford and
Senators: BICKFORD of Androscoggin, BRADSTREET of Kennebec, CURRY of Waldo,
PIERCE of Cumberland, Representatives: BLIER of Buxton, GERE of Kennebunkport,
GOLEK of Harpswell.

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

Sec. 1. 36 MRSA §1760, sub-§40, ¶B, as amended by PL 2005, c. 618, §3, is further amended to read:

B. New manufactured housing to the extent of all costs, other than materials, included in the sale price, but the exemption may not exceed 50% 75% of the sale price.

Sec. 2. Application. This Act applies to sales of manufactured housing occurring on or after January 1, 2026.

SUMMARY

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. This bill changes that exemption to 75% of the sale price to reflect the exemption for housing built on the site of its location.