

# MAINE STATE LEGISLATURE

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L.D. 1768

Date: 6/2/25

(Filing No. S-216)

MAJORITY  
TAXATION

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STATE OF MAINE  
SENATE  
132ND LEGISLATURE  
FIRST SPECIAL SESSION

COMMITTEE AMENDMENT "A" to S.P. 686, L.D. 1768, "An Act to Protect Residents of Mobile Home Parks by Amending the Real Estate Transfer Tax"

Amend the bill by striking out all of section 1 and inserting the following:

'Sec. 1. 30-A MRSA §4852, sub-§2, ¶A, as repealed and replaced by PL 1989, c. 48, §§5 and 31, is amended by amending subparagraph (5) to read:

(5) Pay the administrative costs of state public bodies or other public instrumentalities and private, nonprofit corporations directly associated with housing projects; and

Sec. 2. 30-A MRSA §4852, sub-§2, ¶A, as repealed and replaced by PL 1989, c. 48, §§5 and 31, is amended by enacting a new subparagraph (5-A) to read:

(5-A) Maintain housing affordability in mobile home parks to support ownership of mobile home parks by mobile home owner's associations, resident-owned housing cooperatives or other nonprofit entities representing the interests of mobile home owners in mobile home parks; and'

Amend the bill by striking out all of section 4 and inserting the following:

'Sec. 4. 36 MRSA §4641-C, sub-§22 is enacted to read:

22. Certain deeds of mobile home park. Deeds conveying ownership of a mobile home park from its owner to a majority of residents of the park at the time of conveyance who are residents of the State or a mobile home owners' association of the mobile home park organized in this State when the conveyance is made pursuant to Title 10, section 9094-A.

Sec. 5. Appropriations and allocations. The following appropriations and allocations are made.

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF  
Revenue Services, Bureau of 0002

COMMITTEE AMENDMENT

ROS

COMMITTEE AMENDMENT "A" to S.P. 686, L.D. 1768 (S216)

1	Initiative: Provides one-time funding for computer programming costs.		
2	<b>GENERAL FUND</b>	<b>2025-26</b>	<b>2026-27</b>
3	All Other	\$53,000	\$0
4			
5	<b>GENERAL FUND TOTAL</b>	<b>\$53,000</b>	<b>\$0</b>

6

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

9

### SUMMARY

10       This amendment, which is the majority report of the committee, removes the bill's  
11       provision requiring the real estate transfer tax received by the State from buyers of mobile  
12       home parks be allocated entirely to the Housing Opportunities for Maine Fund within the  
13       Maine State Housing Authority. The amendment adds a provision modifying the purposes  
14       of the Housing Opportunities for Maine Program to include maintaining housing  
15       affordability in mobile home parks to support ownership of mobile home owner's  
16       associations, resident-owned housing cooperatives or other nonprofit entities representing  
17       the interests of mobile home owners in mobile home parks.

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### FISCAL NOTE REQUIRED

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(See attached)

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**132nd MAINE LEGISLATURE****LD 1768****LR 894(02)****An Act to Protect Residents of Mobile Home Parks by Amending the Real Estate Transfer Tax****Fiscal Note for Bill as Amended by Committee Amendment "A" (S216)****Committee: Taxation****Fiscal Note Required: Yes**

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**Fiscal Note**

	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>Projections FY 2027-28</b>	<b>Projections FY 2028-29</b>
<b>Net Cost (Savings)</b>				
General Fund	\$55,000	\$2,500	\$2,500	\$2,500
<b>Appropriations/Allocations</b>				
General Fund	\$53,000	\$0	\$0	\$0
<b>Revenue</b>				
General Fund	(\$2,000)	(\$2,500)	(\$2,500)	(\$2,500)
Other Special Revenue Funds	(\$5,500)	(\$7,500)	(\$7,500)	(\$8,000)

**Fiscal Detail and Notes**

This bill includes a revenue decrease to the General Fund of \$2,000 in fiscal year 2025-26 and \$2,500 in fiscal year 2026-27 due to the exemption of Real Estate Transfer Tax on purchases of mobile home parks by residents of the park. The exemption is estimated to reduce dedicated revenue to the Housing Opportunities for Maine (HOME) Fund within the Maine State Housing Authority (MSHA) by \$3,500 in fiscal year 2025-26 and \$5,000 in fiscal year 2026-27. The exemption is also estimated to reduce dedicated revenue to the Housing First Fund, also within MSHA, by \$2,000 and \$2,500 in fiscal years 2025-26 and 2026-27, respectively.

Additionally, the bill includes a one-time General Fund appropriation to the Bureau of Revenue Services within the Department of Administrative and Financial Services of \$53,000 in fiscal year 2025-26 to fund computer programming costs associated with the provisions of this bill.

Any additional costs to the Maine State Housing Authority to adopt the changes in this bill are expected to be minor and can be absorbed within existing budgeted resources.