

MAINE STATE LEGISLATURE

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Date: 4/6/26

HOUSING AND ECONOMIC DEVELOPMENT

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**STATE OF MAINE
SENATE
132ND LEGISLATURE
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT "A" to S.P. 867, L.D. 2149, "An Act to Protect Affordability in Mobile Home Parks and Manufactured Housing Communities "

Amend the bill by inserting after the enacting clause the following:

Sec. 1. 10 MRSA §9081, sub-§4 is enacted to read:

4. Controlling interest. "Controlling interest" means:

A. In the case of a corporation, more than 50% of the total combined voting power of all classes of stock of the corporation entitled to vote or more than 50% of the capital, profits or beneficial interest in the voting stock of the corporation; and

B. In the case of a partnership, association, trust or other entity, more than 50% of the capital, profits or beneficial interest in the partnership, association, trust or other entity.

For the purposes of this subchapter, to determine whether a purchase or acquisition of a controlling interest has taken place, all actions of persons acting in concert are aggregated. Persons must be treated as acting in concert when they have a relationship with each other such that one person influences or controls the actions of another through common ownership.

Sec. 2. 10 MRSA §9081, sub-§5 is enacted to read:

5. Purchase of manufactured housing community. "Purchase of a manufactured housing community" means the purchase or acquisition of a manufactured housing community or of the direct or indirect controlling interest in the owner of a manufactured housing community.

Sec. 3. 10 MRSA §9081, sub-§6 is enacted to read:

6. Purchaser of manufactured housing community. "Purchaser of a manufactured housing community" means a person that purchases or acquires a manufactured housing community or a direct or indirect controlling interest in the owner of a manufactured housing community.

Sec. 4. 10 MRSA §9081, sub-§7 is enacted to read:

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7. Sale of manufactured housing community. "Sale of a manufactured housing community" means any sale or transfer of a manufactured housing community or of the direct or indirect controlling interest in the owner of a manufactured housing community.'

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

'Sec. 4. 10 MRSA §9090-A, as enacted by PL 2025, c. 398, §1, is amended to read:
§9090-A. Transfer assessment

1. **Fee payment required.** The purchaser of a manufactured housing community shall pay to the registry of deeds of the county where all or a majority of the acreage of the purchased real property associated with the manufactured housing community is located a fee equal to \$10,000 for each licensed manufactured housing community lot in the manufactured housing community occupied or developed to be occupied by a manufactured home. The money must be paid to the registry of deeds ~~when the deed of the manufactured housing community is offered for recordation~~ in accordance with subsection 4.

2. **Exceptions Exemptions.** The following entities persons are ~~not required~~ exempt from the obligation to pay the fee under subsection 1:

~~A. The Maine State Housing Authority;~~

B. A municipal housing authority as defined in Title 30-A, section 4702, subsection 10-A, or any affiliate under the municipal housing authority's control;

C. A cooperative or other entity in which membership is limited to manufactured home owners; ~~and~~

~~D. Entities, together with affiliated and related entities, that have a net worth of less than \$50,000,000.~~

E. A person that purchases a manufactured housing community from a family member, or from a trust of which the beneficiary is a family member. For purposes of this paragraph, "family member" means a person identified in Title 18-C, section 2-102 as eligible for intestate share; and

F. An entity that, together with any affiliated and related entities, has a net worth of less than \$75,000,000. For purposes of this paragraph, "affiliated and related entities" means:

(1) Any entity directly or indirectly controlling, controlled by or under common control with the entity;

(2) Any general partner of the entity; or

(3) Any entity or natural person that is a general partner or holder of 20% or more of the voting or economic interests of any entity described in subparagraph (1) or (2).

For purposes of this paragraph, "controlling, controlled by or under common control" means the possession, direct or indirect, of the power to direct or cause the direction of the management and policies of a person, whether through the ownership of voting securities, by contract or otherwise. For purposes of this paragraph, "net worth" means total assets less total liabilities, except that for purposes of this calculation, debts to affiliated or related persons are not considered liabilities.

1 ~~3. Attestation of net worth. An entity claiming an exemption under subsection 2,~~
 2 ~~paragraph D shall provide the register of deeds with an attestation of net worth when the~~
 3 ~~deed for the manufactured housing community is offered for recordation and any other~~
 4 ~~information or documentation as required by the Department of Professional and Financial~~
 5 ~~Regulation by rule.~~

6 3-A. Sworn affirmation of exemption. If the purchaser of a manufactured housing
 7 community seeks an exemption under subsection 2, it shall provide to the Maine State
 8 Housing Authority, on a form provided by the Maine State Housing Authority, a sworn
 9 affirmation no later than 15 days after a notice required pursuant to section 9094-A is
 10 provided. The sworn affirmation must include all information necessary to determine
 11 whether the purchaser qualifies for an exemption. The sworn affirmation and the
 12 information submitted to the Maine State Housing Authority under this subsection is a
 13 public record, except that the person seeking the exemption may clearly designate specific
 14 information as proprietary information not subject to disclosure on the basis that the
 15 information contains a trade secret or that disclosure of the designated proprietary
 16 information contains commercial or financial information that would impair the
 17 competitive position of the person seeking the exemption. The designation must be clearly
 18 indicated on each page of the sworn affirmation containing the designated proprietary
 19 information. The Maine State Housing Authority shall establish procedures to ensure that
 20 designated proprietary information is kept confidential and is segregated from public
 21 records maintained by the authority. The Maine State Housing Authority shall, within 45
 22 days of receipt of the sworn affirmation, provide to the purchaser a determination of
 23 whether the purchaser is exempt under subsection 2 and, if the purchaser is determined not
 24 to be exempt, a determination of the amount of the fee that the purchaser must pay pursuant
 25 to subsection 1.

26 4. Evidence of payment or exemption; disposition of fee. A purchaser of a
 27 manufactured housing community shall pay the fee required under subsection 1, or provide
 28 a written statement from the Maine State Housing Authority exempting the purchaser from
 29 the fee under subsection 2, to the registry of deeds of the county where all or a majority of
 30 the acreage of the manufactured housing community is located at the time of the offering
 31 for recording of the deed for the purchase of the manufactured housing community or, if
 32 no deed is offered for recording for the purchase of the manufactured housing community,
 33 no later than 3 business days after the purchase. Evidence of the fee payment under
 34 subsection 1 or an ~~exception~~ exemption to the fee requirement under subsection 2 on the
 35 form provided by the Maine State Housing Authority must be retained by the registry of
 36 deeds of the county where all or a majority of the acreage of the purchased real property
 37 associated with the manufactured housing community is located in a manner established
 38 by the register of deeds. The register of deeds shall, on or before the 10th day of each
 39 month, pay to the Treasurer of State 95% of the fee collected pursuant to this section during
 40 the previous month. The remaining 5% must be retained for the county by the register of
 41 deeds and accounted for to the county treasurer as reimbursement for services rendered by
 42 the registry of deeds in collecting the fee.

43 5. Distribution of State's share of proceeds. The State Controller shall credit all fees
 44 received pursuant to this section to the Manufactured Housing Community and Mobile
 45 Home Park Preservation and Assistance Fund established in Title 30-A, section 4754-B.

1 6. Violations. A person who knowingly or intentionally fails to pay the fee required
 2 under subsection 1 or provides false or misleading information on a sworn affirmation or
 3 documents associated with a sworn affirmation submitted to the Maine State Housing
 4 Authority pursuant to subsection 3-A is liable for damages in an amount equal to 3 times
 5 the amount of the fee required under subsection 1 and the forfeiture of that person's license
 6 to operate any manufactured housing community under section 9082. The damages plus
 7 interest on the damages may be recovered in a civil action brought by the Attorney General
 8 in the name of the State Controller, and all amounts recovered in that civil action, excluding
 9 costs, must be credited to the Manufactured Housing Community and Mobile Home Park
 10 Preservation and Assistance Fund established in Title 30-A, section 4754-B. The Attorney
 11 General has the authority to investigate possible violations enforced under this subsection
 12 pursuant to the provisions of the Maine Unfair Trade Practices Act and is entitled to recover
 13 reasonable attorney's fees incurred in any action for damages brought under this subsection.

14 For purposes of this section, "purchase" does not mean acquiring ownership of a
 15 manufactured housing community by inheritance.

16 **Sec. 5. 10 MRSA §9091, sub-§2-A is enacted to read:**

17 **2-A. Controlling interest. "Controlling interest" means:**

18 A. In the case of a corporation, more than 50% of the total combined voting power of
 19 all classes of stock of the corporation entitled to vote or more than 50% of the capital,
 20 profits or beneficial interest in the voting stock of the corporation; and

21 B. In the case of a partnership, association, trust or other entity, more than 50% of the
 22 capital, profits or beneficial interest in the partnership, association, trust or other entity.

23 For the purposes of this subchapter, to determine whether a purchase or acquisition of a
 24 controlling interest has taken place, all actions of persons acting in concert are aggregated.
 25 Persons must be treated as acting in concert when they have a relationship with each other
 26 such that one person influences or controls the actions of another through common
 27 ownership.

28 **Sec. 6. 10 MRSA §9091, sub-§3-A is enacted to read:**

29 **3-A. Purchase of mobile home park. "Purchase of a mobile home park" means the**
 30 **purchase or acquisition of a mobile home park or of the direct or indirect controlling interest**
 31 **in the owner of a mobile home park.**

32 **Sec. 7. 10 MRSA §9091, sub-§3-B is enacted to read:**

33 **3-B. Purchaser of mobile home park. "Purchaser of a mobile home park" means a**
 34 **person that purchases or acquires a mobile home park or a direct or indirect controlling**
 35 **interest in the owner of a mobile home park.**

36 **Sec. 8. 10 MRSA §9091, sub-§3-C is enacted to read:**

37 **3-C. Sale of mobile home park. "Sale of a mobile home park" means any sale or**
 38 **transfer of a mobile home park or of the direct or indirect controlling interest in the owner**
 39 **of a mobile home park.'**

40 Amend the bill by striking out all of sections 6 to 8 and inserting the following:

41 'Sec. 6. 10 MRSA §9094-B, as enacted by PL 2025, c. 398, §2, is amended to read:

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§9094-B. Transfer assessment

1. Fee payment required. The purchaser of a mobile home park shall pay to the registry of deeds of the county where all or a majority of the acreage of the purchased real property associated with the mobile home park is located a fee equal to \$10,000 for each licensed mobile home park lot within the mobile home park occupied or developed to be occupied by a mobile home. The money must be paid to the registry of deeds ~~when the deed of the mobile home park is offered for recordation~~ in accordance with subsection 4.

2. ~~Exceptions~~ Exemptions. The following ~~entities~~ persons are ~~not required~~ exempt from the obligation to pay the fee under subsection 1:

~~A. The Maine State Housing Authority;~~

B. A municipal housing authority as defined in Title 30-A, section 4702, subsection 10-A, or any affiliate under the municipal housing authority's control;

C. A cooperative or other entity in which membership is limited to mobile home owners; and

~~D. Entities, together with affiliated and related entities, that have a net worth of less than \$50,000,000.~~

E. A person that purchases a mobile home park from a family member, or from a trust of which the beneficiary is a family member. For purposes of this paragraph, "family member" means a person identified in Title 18-C, section 2-102 as eligible for intestate share; and

F. An entity that, together with any affiliated and related entities, has a net worth of less than \$75,000,000. For purposes of this paragraph, "affiliated and related entities" means:

(1) Any entity directly or indirectly controlling, controlled by or under common control with the entity;

(2) Any general partner of the entity; or

(3) Any entity or natural person that is a general partner or holder of 20% or more of the voting or economic interests of any entity described in subparagraph (1) or (2).

For purposes of this paragraph, "controlling, controlled by or under common control" means the possession, direct or indirect, of the power to direct or cause the direction of the management and policies of a person, whether through the ownership of voting securities, by contract or otherwise. For purposes of this paragraph, "net worth" means total assets less total liabilities, except that for purposes of this calculation, debts to affiliated or related persons are not considered liabilities.

~~3. Attestation of net worth. An entity claiming an exemption under subsection 2, paragraph D shall provide the register of deeds with an attestation of net worth when the deed for the mobile home park is offered for recordation and any other information or documentation as required by the Department of Professional and Financial Regulation by rule.~~

3-A. Sworn affirmation of exemption. If the purchaser of a mobile home park seeks an exemption under subsection 2, it shall provide to the Maine State Housing Authority, on

1 a form provided by the Maine State Housing Authority, a sworn affirmation no later than
 2 15 days after a notice required pursuant to section 9094-A is provided. The sworn
 3 affirmation must include all information necessary to determine whether the purchaser
 4 qualifies for an exemption. The sworn affirmation and the information submitted to the
 5 Maine State Housing Authority under this subsection is a public record, except that the
 6 person seeking the exemption may clearly designate specific information as proprietary
 7 information not subject to disclosure on the basis that the information contains a trade secret
 8 or that disclosure of the designated proprietary information contains commercial or
 9 financial information that would impair the competitive position of the person seeking the
 10 exemption. The designation must be clearly indicated on each page of the sworn
 11 affirmation containing the designated proprietary information. The Maine State Housing
 12 Authority shall establish procedures to ensure that designated proprietary information is
 13 kept confidential and is segregated from public records maintained by the authority. The
 14 Maine State Housing Authority shall, within 45 days of receipt of the sworn affirmation,
 15 provide to the purchaser a determination of whether the purchaser is exempt under
 16 subsection 2 and, if the purchaser is determined not to be exempt, a determination of the
 17 amount of the fee that the purchaser must pay pursuant to subsection 1.

18 **4. Evidence of payment or exemption; disposition of fee.** A purchaser of a mobile
 19 home park shall pay the fee required under subsection 1, or provide a written statement
 20 from the Maine State Housing Authority exempting the purchaser from the fee under
 21 subsection 2, to the registry of deeds of the county where all or a majority of the acreage
 22 of the mobile home park is located at the time of the offering for recording of the deed for
 23 the purchase of the mobile home park or, if no deed is offered for recording for the purchase
 24 of the mobile home park, no later than 3 business days after the purchase. Evidence of the
 25 fee payment under subsection 1 or an ~~exception~~ exemption to the fee requirement under
 26 subsection 2 on the form provided by the Maine State Housing Authority must be retained
 27 by the registry of deeds of the county where all or a majority of the acreage of the mobile
 28 home park is located in a manner established by the register of deeds. The register of deeds
 29 shall, on or before the 10th day of each month, pay to the Treasurer of State 95% of the
 30 fees collected pursuant to this section during the previous month. The remaining 5% must
 31 be retained for the county by the register of deeds and accounted for to the county treasurer
 32 as reimbursement for services rendered by the county in collecting the fee.

33 **5. Distribution of State's share of proceeds.** The State Controller shall credit all fees
 34 received pursuant to this section to the Manufactured Housing Community and Mobile
 35 Home Park Preservation and Assistance Fund established in Title 30-A, section 4754-B.

36 **6. Violations.** A person who knowingly or intentionally fails to pay the fee required
 37 under subsection 1 or provides false or misleading information on a sworn affirmation or
 38 documents associated with a sworn affirmation submitted to the Maine State Housing
 39 Authority pursuant to subsection 3-A is liable for damages in an amount equal to 3 times
 40 the amount of the fee required under subsection 1 and the forfeiture of that person's license
 41 to operate under section 9082. The damages plus interest on the damages may be recovered
 42 in a civil action brought by the Attorney General in the name of the State Controller, and
 43 all amounts recovered in that civil action, excluding costs, must be credited to the
 44 Manufactured Housing Community and Mobile Home Park Preservation and Assistance
 45 Fund established in Title 30-A, section 4754-B. The Attorney General has the authority to
 46 investigate possible violations enforced under this subsection pursuant to the provisions of

1 the Maine Unfair Trade Practices Act and is entitled to recover reasonable attorney's fees
 2 incurred in any action for damages brought under this subsection.

3 For purposes of this section, "purchase" does not mean acquiring ownership of a mobile
 4 home park by inheritance.

5 **Sec. 7. 30-A MRSA §4754-B, sub-§1**, as enacted by PL 2025, c. 398, §3, is
 6 amended to read:

7 **1. Purpose.** The Maine State Housing Authority shall administer the fund to maintain
 8 housing affordability in manufactured housing communities and mobile home parks,
 9 regulated by Title 10, chapter 951, subchapter 6 and chapter 953, respectively, to support
 10 ownership of manufactured housing communities and mobile home parks by homeowners,
 11 homeowners' associations, resident-owned housing cooperatives or other nonprofit entities
 12 representing the interests of homeowners in manufactured housing communities or mobile
 13 home parks. The Maine State Housing Authority may use up to 5% of the fund to pay
 14 administrative costs associated with the use of outside contractors to accomplish the
 15 purpose of the fund.

16 **Sec. 8. 36 MRSA §5122, sub-§2, ¶AAA**, as enacted by PL 2025, c. 455, §1, is
 17 amended to read:

18 AAA. For taxable years beginning on or after January 1, 2025, to the extent included
 19 in federal adjusted gross income and to the extent otherwise subject to state income
 20 tax, an amount equal to any capital gain recognized on the sale by the taxpayer of an
 21 ownership interest greater than 50% in a qualified business if the business provides
 22 housing and, for taxable years beginning on or after January 1, 2026, any capital gain
 23 recognized on the sale by the taxpayer of an ownership interest greater than 50% in a
 24 qualified property, if the qualified business or qualified property was transferred to a
 25 cooperative affordable housing corporation organized under Title 13, chapter 85,
 26 subchapter 1-A or a municipal housing authority, as defined in Title 30-A, section
 27 4702, subsection 10-A, or an affiliate of a municipal housing authority.

28 (1) The deduction allowed pursuant to this paragraph may not exceed \$750,000.
 29 If the capital gain from the sale or related sales is recognized by multiple taxpayers
 30 or over multiple tax years, the capital gain must be aggregated for the purpose of
 31 applying the \$750,000 limitation.

32 (2) For purposes of this paragraph, "qualified business" means a business whose
 33 securities are not publicly traded on any stock exchange, including a corporation,
 34 an S corporation, a limited liability company, a limited liability partnership, a sole
 35 proprietorship and all entities that are not publicly traded and are related by
 36 common majority ownership or control, and:

- 37 (a) That is registered with the Secretary of State; or
- 38 (b) Whose principal place of business is within the State.

39 (3) For purposes of this paragraph, "qualified property" means real estate for which
 40 the primary purpose is housing consisting of one or more mobile home parks,
 41 including any mobile homes located on, and being sold with, the park or parks.
 42 For purposes of this paragraph, "mobile home" has the same meaning as in Title
 43 10, section 9091, subsection 1 and includes a manufactured home as defined in

1 Title 10, section 9081, subsection 1. For purposes of this paragraph, "mobile home
 2 park" has the same meaning as Title 10, section 9091, subsection 2 and includes a
 3 manufactured housing community as defined in Title 10, section 9081, subsection
 4 2.

5 **Sec. 9. 36 MRSA §5200-A, sub-§2, ¶JJ, as enacted by PL 2025, c. 455, §2, is**
 6 **amended to read:**

7 JJ. For taxable years beginning on or after January 1, 2025, to the extent included in
 8 federal taxable income and to the extent otherwise subject to state income tax, an
 9 amount equal to any capital gain recognized on the sale by the taxpayer of an ownership
 10 interest greater than 50% in a qualified business if the business provides housing and,
 11 for taxable years beginning on or after January 1, 2026, any capital gain recognized on
 12 the sale by the taxpayer of an ownership interest greater than 50% in a qualified
 13 property, if the qualified business or qualified property was transferred to a cooperative
 14 affordable housing corporation organized under Title 13, chapter 85, subchapter 1-A
 15 or a municipal housing authority, as defined in Title 30-A, section 4702, subsection
 16 10-A, or an affiliate of a municipal housing authority.

17 (1) The deduction allowed pursuant to this paragraph may not exceed \$750,000.
 18 If the capital gain from the sale or related sales is recognized by multiple taxpayers
 19 or over multiple tax years, the capital gain must be aggregated for the purpose of
 20 applying the \$750,000 limitation.

21 (2) For purposes of this paragraph, "qualified business" means a business whose
 22 securities are not publicly traded on any stock exchange, including a corporation,
 23 an S corporation, a limited liability company, a limited liability partnership, a sole
 24 proprietorship and all entities that are not publicly traded and are related by
 25 common majority ownership or control, and:

- 26 (a) That is registered with the Secretary of State; or
- 27 (b) Whose principal place of business is within the State.

28 (3) For purposes of this paragraph, "qualified property" means real estate for which
 29 the primary purpose is housing consisting of one or more mobile home parks,
 30 including any mobile homes located on, and being sold with, the park or parks.
 31 For purposes of this paragraph, "mobile home" has the same meaning as in Title
 32 10, section 9091, subsection 1 and includes a manufactured home as defined in
 33 Title 10, section 9081, subsection 1. For purposes of this paragraph, "mobile home
 34 park" has the same meaning as Title 10, section 9091, subsection 2 and includes a
 35 manufactured housing community as defined in Title 10, section 9081, subsection
 36 2.'

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

39 **SUMMARY**

40 This amendment makes the following changes to the bill.

- 41 1. It adds definitions for "controlling interest"; "purchaser of a manufactured housing
- 42 community"; "purchaser of a mobile home park"; "purchase of a manufactured housing

COMMITTEE AMENDMENT "A" to S.P. 867, L.D. 2149 (S. LeBlond)

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community"; "purchase of a mobile home park"; "sale of a manufactured housing community"; and "sale of a mobile home park."

2. It adds an exemption from the transfer assessment fee for the purchase of a manufactured housing community from a family member or trust of which the beneficiary is a family member.

3. It raises the net worth exemption of the transfer assessment fee from \$50,000,000 to \$75,000,000 and defines "affiliated and related entities" for purposes of determining net worth.

4. It requires a purchaser seeking an exemption from the transfer assessment fee to submit a sworn affirmation of exemption to the Maine State Housing Authority with all information necessary to determine whether the exemption applies and allows a purchaser seeking an exemption to designate specific information provided to the authority as proprietary and not subject to disclosure.

5. It requires that the purchaser of a manufactured housing community pay the transfer assessment fee or submit written confirmation from the Maine State Housing Authority that the purchaser is exempt from the transfer assessment fee within a specified time frame.

6. It amends the state of mind required for damages from "knowingly and willfully" to "knowingly or intentionally."

7. It amends the 2 capital gains tax provisions to clarify that the tax is deductible for the purchase of the business of a manufactured housing community or the purchase of the real property of a manufactured housing community.

8. It allows the Maine State Housing Authority to use up to 5% of the Manufactured Housing Community and Mobile Home Park Preservation and Assistance Fund to pay administrative costs associated with the use of outside contractors to accomplish the purpose of the fund.

FISCAL NOTE REQUIRED
(See attached)



Approved: 03/13/26 **LRL**

132nd MAINE LEGISLATURE

LD 2149

LR 2701(02)

An Act to Protect Affordability in Mobile Home Parks and Manufactured Housing Communities

Fiscal Note for Bill as Amended by Committee Amendment "A" (S. 636)
Committee: Housing and Economic Development
Fiscal Note Required: Yes

Fiscal Note

Minor revenue change - General Fund

Minor cost increase - General Fund

Fiscal Detail and Notes

Any additional costs to the Maine State Housing Authority to implement the provisions of this bill are expected to be minor and can be absorbed within existing budgeted resources.