

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND THIRTY-SECOND LEGISLATURE

FIRST REGULAR SESSION
December 4, 2024 to March 21, 2025

FIRST SPECIAL SESSION
March 25, 2025 to June 25, 2025

THE GENERAL EFFECTIVE DATE FOR
FIRST REGULAR SESSION
NONEMERGENCY LAWS IS
JUNE 20, 2025

THE GENERAL EFFECTIVE DATE FOR
FIRST SPECIAL SESSION
NONEMERGENCY LAWS IS
SEPTEMBER 24, 2025

PUBLISHED BY THE REVISOR OF STATUTES
IN ACCORDANCE WITH THE MAINE REVISED STATUTES ANNOTATED,
TITLE 3, SECTION 163-A, SUBSECTION 4.

Augusta, Maine
2025

§5295. Temporary adjustments to Maine income tax filing requirements based on federal changes

1. Federal income tax law changes; report.

Whenever it appears to the Commissioner of Administrative and Financial Services that the Legislature has not had the opportunity before the bureau begins processing returns for the most recently completed tax year to conform or adjust Maine laws in response to federal income tax law changes affecting the tax year, the commissioner shall report in writing to the Governor a description of the federal income tax law changes and their potential effect on Maine income tax laws and the state budget. The commissioner shall timely send a copy of the report to the President of the Senate, the Speaker of the House of Representatives, the majority and minority leaders of the Senate and House of Representatives, the chair of the joint standing committee of the Legislature having jurisdiction over taxation matters and the chair of the joint standing committee of the Legislature having jurisdiction over appropriations and financial affairs.

2. Determination by Governor of temporary adjustment of Maine income tax filing requirements.

After receiving the report pursuant to subsection 1, the Governor may direct the assessor to temporarily adjust, in a manner determined equitable by the Governor, the assessor's administration of the tax year based on some or all of the federal income tax law changes as the Governor may equitably determine, contingent on the future enactment by the Legislature of legislation that addresses the federal income tax law changes. The Governor, to the extent practicable, shall make the determination consistent with the intent of the Legislature in enacted Maine income tax laws and consider the budgetary implications of the determination and the extent to which the determination reduces the complexity of the affected tax year to ease taxpayers' compliance with, and the bureau's administration of, Maine income tax laws.

3. Notice. Immediately upon making a determination pursuant to subsection 2, the Governor shall notify the President of the Senate, the Speaker of the House of Representatives, the majority and minority leaders of the Senate and House of Representatives, the members of the joint standing committee of the Legislature having jurisdiction over taxation matters and the chairs of the joint standing committee of the Legislature having jurisdiction over appropriations and financial affairs of the specific direction provided to the assessor and the effect of that determination on Maine income tax laws and the state budget.

Upon receipt of notice pursuant to this subsection, the joint standing committee of the Legislature having jurisdiction over taxation matters may convene to consider action taken under this section. A hearing held

under this section must be held with public notice provided at least 2 full weeks prior to the day of the hearing. The joint standing committee may report out a bill related to the report to the session of the Legislature to which the report is submitted or, if the Legislature is not in session, to the next regular or special session of the Legislature occurring after submission of the report.

4. Action by assessor. Upon receiving the direction of the Governor pursuant to subsection 2, the assessor shall proceed in accordance with that direction, including in the processing of income tax returns and notices, the acceptance of tax payments and the issuance of refunds.

The tax return filing instructions or related public information must:

A. State that the tax return filing instructions and processing of those returns are, in whole or in part, contingent on the enactment by the Legislature of legislation that addresses federal income tax law changes;

B. Explain that a taxpayer may choose to wait for the enactment by the Legislature of legislation that addresses federal income tax law changes by filing under extension pursuant to section 5231, subsection 4;

C. Require a taxpayer that files a tax return to do so in a manner consistent with the issued tax returns, forms, instructions and other guidance; and

D. State that if the Legislature enacts legislation that addresses federal income tax law changes that are at variance with the filing instructions in effect at the time of filing:

(1) The affected taxpayer is not subject to interest or penalty for a resulting underpayment related to the variance;

(2) Any incorrect refund will not result in interest or penalty accruing prior to the date of enactment of such legislation; and

(3) The affected taxpayer shall file an amended return to address the variance.

See title page for effective date.

**CHAPTER 337
H.P. 194 - L.D. 294**

An Act to Expand Municipal Volunteer Program Eligibility Requirements in the Municipal Property Tax Assistance Laws

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

Sec. 1. 36 MRSA §5122, sub-§2, ¶EE, as corrected by RR 2009, c. 2, §111, is amended to read:

EE. To the extent included in federal adjusted gross income, an amount constituting benefits received under a municipal property tax assistance program established pursuant to section 6232, ~~subsection~~ subsections 1-A and 1-B;

Sec. 2. 36 MRSA §6232, sub-§1, as amended by PL 2019, c. 159, §2, is further amended to read:

1. Conditions of program. Except as provided in subsection 1-A and 1-B, a program adopted under this section must:

- A. Require that the claimant has maintained a homestead in the municipality for a certain period of time, as determined by the municipality;
- B. Provide benefits for both owners and renters of homesteads; and
- C. Calculate benefits in a way that provides greater benefits proportionally to claimants with lower incomes in relation to their property taxes accrued or rent constituting property taxes accrued.

A program adopted under this section may impose additional standards of eligibility and procedures, as long as those standards are established by the municipality by ordinance.

Sec. 3. 36 MRSA §6232, sub-§1-B is enacted to read:

1-B. Expanded municipal volunteer program. Beginning January 1, 2026, a municipality may by ordinance adopt a program that permits claimants who are eligible volunteers to earn benefits up to an annual maximum of \$1,000 or 100 times the state minimum hourly wage under Title 26, section 664, subsection 1, whichever is greater, by volunteering to provide services to the municipality. A program adopted under this subsection does not need to meet the requirements of subsection 1, paragraph B or C. Benefits provided under this subsection must be related to the amount of volunteer service provided. Benefits received under this subsection may not be considered income for purposes of Part 8. A municipality may by ordinance establish procedures and additional standards of eligibility for a program adopted under this subsection.

Notwithstanding the age requirements under this section, for the purposes of this subsection, "eligible volunteer" means a person who is at least 60 years of age or a person who is a volunteer firefighter as defined in Title 30-A, section 3151, subsection 4, a volunteer municipal firefighter as defined in Title 30-A, section 3151, subsection 5 or a volunteer emergency medical services person. For the purposes of this subsection, "volunteer emergency medical services person" means an emergency medical services person as defined in Ti-

tle 32, section 83, subsection 12 who is licensed pursuant to Title 32, chapter 2-B, who receives up to 20% of the compensation of a worker employed 40 hours per week at the state minimum wage and who may receive injury and death benefits.

Receiving benefits from a municipal program established pursuant to this subsection does not make a person ineligible to participate in the program as an eligible volunteer.

Sec. 4. 36 MRSA §6232, sub-§1-C is enacted to read:

1-C. Single benefit. A volunteer may not participate in both a program established pursuant to subsection 1-A and a program established pursuant to subsection 1-B in the same tax year.

See title page for effective date.

CHAPTER 338

H.P. 326 - L.D. 497

An Act Regarding the Regulation of Significant Vernal Pools Under the Natural Resources Protection Act

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

Sec. 1. 38 MRSA §480-BB, sub-§1-A is enacted to read:

1-A. Significant vernal pool habitat; definitions. With respect to significant vernal pool habitat, define:

A. "Critical terrestrial habitat" to mean uplands and wetlands associated with significant vernal pools used by pool-breeding amphibians for migration, feeding and hibernation, in particular, forested wetlands and forested uplands that provide deep organic litter, coarse woody debris and canopy shade;

B. "Significant vernal pool habitat" to mean a significant vernal pool and that portion of the critical terrestrial habitat within 250 feet of the spring or fall high-water mark of the vernal pool depression; and

C. "Significant vernal pool protection zone" to mean that portion of the critical terrestrial habitat within 100 feet of the spring or fall high-water mark of a significant vernal pool depression. With respect to habitat management standards for significant vernal pool habitat, the rule must require no disturbance within the significant vernal pool depression and the significant vernal pool protection zone to the greatest extent practicable;