

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

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

(a) That is registered with the Secretary of State; or

(b) Whose principal place of business is within the State.

Sec. 2. 36 MRSA §5200-A, sub-§2, ¶JJ is enacted to read:

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

(1) The deduction allowed pursuant to this paragraph may not exceed \$750,000.

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

(a) That is registered with the Secretary of State; or

(b) Whose principal place of business is within the State.

Sec. 3. Evaluation; specific public policy objective; performance measures. The tax deductions provided under this Act are subject to ongoing legislative review in accordance with the Maine Revised Statutes, Title 3, chapter 37. The Office of Program Evaluation and Government Accountability shall include review of tax deductions provided under this Act in its regular schedule of tax expenditure reviews. In developing evaluation parameters to perform the evaluation, the Office of Program Evaluation and Government Accountability, the Government Oversight Committee and the joint standing committee of the Legislature having jurisdiction over taxation matters shall consider:

1. Policy objective. That the specific public policy objective of the tax deductions provided under this Act is to preserve and increase the number of units of affordable housing in manufactured housing parks and apartment buildings; and

2. Performance measures. Performance measures, including, but not limited to:

A. The number of full-time equivalent jobs retained and units of affordable housing created or retained;

B. The number of housing units converted to cooperative housing; and

C. Measures of fiscal impact and overall economic impact to the State.

See title page for effective date.

CHAPTER 456

S.P. 218 - L.D. 556

An Act to Preserve Heating and Energy Choice by Prohibiting a Municipality from Prohibiting a Particular Energy System or Energy Distributor

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

Sec. 1. 30-A MRSA §3015 is enacted to read:

§3015. Heating or energy system

Unless otherwise authorized by statute, a municipality may not adopt any ordinance or regulation that prohibits the use of a safe and commercially available heating or energy system of an individual's or entity's choice to serve the individual's or entity's heating or energy needs, including the heating or energy needs of a motor vehicle, or that prohibits the individual or entity from engaging the services of a person or energy distributor to install, connect, service or resupply such a system. As used in this section, "energy distributor" means an individual or entity allowed to distribute or supply oil, propane, natural gas or wood or renewable resources or other related energy services to consumers in the State and "renewable resources" has the same meaning as in Title 35-A, section 3210, subsection 2, paragraph C.

This section does not limit the authority of a municipality to encourage the use of a particular type of heating or energy system or to spend funds in support of a particular type of heating or energy system. This section does not exempt any person or energy distributor that installs, connects, services or resupplies a

heating or energy system from applicable licensing or other requirements governing such activities.

See title page for effective date.

CHAPTER 457

S.P. 266 - L.D. 583

An Act to Support Informed Community Self-determination in Emergency Medical Services Planning

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

Sec. 1. Appropriations and allocations. The following appropriations and allocations are made.

PUBLIC SAFETY, DEPARTMENT OF Emergency Medical Services 0485

Initiative: Provides a one-time appropriation for the Maine Emergency Medical Services Community Grant Program.

GENERAL FUND	2025-26	2026-27
All Other	\$100,000	\$0
GENERAL FUND TOTAL	\$100,000	\$0

See title page for effective date.

CHAPTER 458

S.P. 306 - L.D. 689

An Act to Support the Northern New England Poison Center

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

Sec. 1. Appropriations and allocations. The following appropriations and allocations are made.

HEALTH AND HUMAN SERVICES, DEPARTMENT OF

Maine Center for Disease Control and Prevention 0143

Initiative: Appropriates funds to the Northern New England Poison Center to ensure continued access to 24-hour expert medical treatment advice and information on potentially harmful substances.

GENERAL FUND	2025-26	2026-27
All Other	\$50,000	\$50,000
GENERAL FUND TOTAL	\$50,000	\$50,000

See title page for effective date.

CHAPTER 459

S.P. 309 - L.D. 692

An Act to Increase Support for Statewide Emergency Broadcast Messaging

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

Sec. 1. Transfer. Notwithstanding any provision of law to the contrary, the State Controller shall transfer to the unappropriated surplus of the General Fund \$250,000 on or before June 30, 2026 and \$250,000 on or before June 30, 2027 of the funds received pursuant to the Maine v. Google settlement and deposited to the account established pursuant to the Maine Revised Statutes, Title 5, section 203-A to be used solely for activities identified in the court decree and approved by the Attorney General. Funds transferred pursuant to this section must be provided to the Maine Public Broadcasting Corporation to align state funding more closely with the statutory requirement to provide emergency broadcast messaging for public safety.

Sec. 2. Appropriations and allocations. The following appropriations and allocations are made.

PUBLIC BROADCASTING CORPORATION, MAINE

Maine Public Broadcasting Corporation 0033

Initiative: Provides additional one-time funds to align state funding more closely with the statutory requirement to provide emergency broadcast messaging for public safety.

GENERAL FUND	2025-26	2026-27
All Other	\$250,000	\$250,000
GENERAL FUND TOTAL	\$250,000	\$250,000

See title page for effective date.

CHAPTER 460

S.P. 315 - L.D. 698

An Act to Sustain Emergency Homeless Shelters in Maine

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

Sec. 1. Transfer of real estate transfer tax revenue. Notwithstanding the Maine Revised Statutes, Title 36, section 4641-B, subsection 4-B, paragraphs E-1 and E-3, for fiscal year 2025-26 only, prior to the transfer pursuant to Title 36, section 4641-B, subsection 4-B, paragraph E-3, the State Controller shall first credit \$2,982,000 of the revenues available to the