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

All Other	($15,118)	($3,322)
FEDERAL EXPENDITURES FUND TOTAL	($164,210)	($33,178)

Governor's Energy Office Z122

Initiative: Transfers 14 positions and all Personal Services and All Other funding from the Governor's Energy Office program within the Executive Department to the Department of Energy Resources program within the Department of Energy Resources within the same fund. All transferred positions, with the exception of the reorganized Commissioner and Deputy Commissioner, including those currently unclassified, are classified positions at the Department of Energy Resources. The designation of each position as either confidential or bargaining unit is based on the classification of the position. Those employees retain their accrued vacation and sick leave balances. Position details are on file with the Bureau of the Budget.

GENERAL FUND	**2025-26**	**2026-27**
POSITIONS - LEGISLATIVE COUNT	(5.000)	(5.000)
Personal Services	($801,731)	($854,282)
All Other	($1,659,418)	($1,659,418)
GENERAL FUND TOTAL	($2,461,149)	($2,513,700)

FEDERAL EXPENDITURES FUND	**2025-26**	**2026-27**
POSITIONS - LEGISLATIVE COUNT	(8.000)	(8.000)
Personal Services	($1,440,429)	($1,521,531)
All Other	($3,240,473)	($3,240,473)
FEDERAL EXPENDITURES FUND TOTAL	($4,680,902)	($4,762,004)

OTHER SPECIAL REVENUE FUNDS	**2025-26**	**2026-27**
POSITIONS - LEGISLATIVE COUNT	(1.000)	(1.000)
Personal Services	($20,356)	($21,185)
All Other	($397,824)	($402,515)
OTHER SPECIAL REVENUE FUNDS TOTAL	($418,180)	($423,700)

EXECUTIVE DEPARTMENT DEPARTMENT TOTALS	**2025-26**	**2026-27**
GENERAL FUND	**($2,461,149)**	**($2,513,700)**
FEDERAL EXPENDITURES FUND	**($17,621,163)**	**($17,630,095)**
OTHER SPECIAL REVENUE FUNDS	**($418,180)**	**($423,700)**
DEPARTMENT TOTAL - ALL FUNDS	**($20,500,492)**	**($20,567,495)**

SECTION TOTALS	**2025-26**	**2026-27**
GENERAL FUND	**$0**	**$0**
FEDERAL EXPENDITURES FUND	**$0**	**$0**
OTHER SPECIAL REVENUE FUNDS	**$0**	**$0**
SECTION TOTAL - ALL FUNDS	**$0**	**$0**

See title page for effective date.

CHAPTER 477

H.P. 850 - L.D. 1275

An Act to Promote the Production of Natural Resources Bioproducts by Amending the Renewable Chemicals Tax Credit

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

Sec. 1. 36 MRSA §5219-XX, sub-§2, as amended by PL 2021, c. 181, Pt. A, §13, is further amended to read:

2. Credit allowed. A taxpayer engaged in the production of renewable chemicals in the State who has complied with subsection 5 and the rules adopted under that subsection is allowed a credit against the tax imposed by this Part on income derived during the taxable year from the production of renewable chemicals in the amount of 8¢ per pound of renewable chemical produced in the State ~~as long as the taxpayer demonstrates to the Department of Economic and Community Development that at least 75% of the employees of the contractors hired or retained to harvest renewable biomass used in the production of the renewable chemicals meet the eligibility conditions specified in the Employment Security Law~~.

~~If the taxpayer does not contract directly with those hired or retained to harvest the renewable biomass, the taxpayer may obtain the necessary documentation under this subsection from the landowner or other entity that contracts directly.~~

Sec. 2. Application. This Act applies to tax years beginning on or after January 1, 2026.

See title page for effective date.