

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND THIRTY-SECOND LEGISLATURE

SECOND REGULAR SESSION
JANUARY 7, 2026 to APRIL 29, 2026

THE GENERAL EFFECTIVE DATE FOR
SECOND REGULAR SESSION
NONEMERGENCY LAWS IS
JULY 29, 2026

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

Augusta, Maine
2026

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

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

Sec. 17. 36 MRSA §5200-A, sub-§2, ¶JJ, as enacted by PL 2025, c. 455, §2, is amended 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 capital 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, for taxable years beginning on or after January 1, 2026, any capital gain recognized on the sale by the taxpayer of an ownership interest greater than 50% in a qualified property, if the qualified business or qualified property was transferred to a cooperative affordable housing corporation 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. If the capital gain from the sale or related sales is recognized by multiple taxpayers or over multiple tax years, the capital gain must be aggregated for the purpose of applying the \$750,000 limitation.

(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.

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

Sec. 18. PL 2025, c. 398, §4 is amended to read:

Sec. 4. Department of Professional and Financial Regulation Maine State Housing Authority; rules. ~~The Department of Professional and Financial Regulation shall~~ Maine State Housing Authority may adopt rules to establish a method for determining the net worth of an entity, together with affiliated and related entities, claiming an exemption from the fees required by the Maine Revised Statutes, Title 10, section 9090-A, subsection 1 and 9094-B, subsection 1. ~~The rules must include the evidence and documentation necessary for a purchaser of a manufactured housing community or a mobile home park to provide to the register of deeds when offering a deed for recordation and the record keeping obligations of the register of deeds.~~ When developing rules, the ~~department~~ authority shall consider whether information on the incorporation of the entity is useful. Rules adopted pursuant to this section are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.

See title page for effective date.

CHAPTER 689

H.P. 1446 - L.D. 2157

An Act to Prohibit the Unauthorized Use of Drones on or over the Premises of Correctional Facilities and Jails

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

Sec. 1. 17-A MRSA §761 is enacted to read:

§761. Unauthorized use of drone on or over premises of correctional facility or jail

1. A person is guilty of unauthorized use of a drone on or over the premises of a correctional facility or jail if the person intentionally or knowingly flies a drone over the premises of a correctional facility or jail at or

below a height of 400 feet above the ground, lands a drone on the premises or flies a drone from the premises.

A. Except as provided in paragraph B, a person who violates this subsection commits a civil violation for which a fine of not less than \$500 may be adjudged.

B. A person who violates this subsection after having been previously adjudicated as violating this subsection or has been previously adjudicated of committing a violation for conduct substantially similar to that prohibited in this subsection in another jurisdiction commits a Class D crime. Section 9-A governs the use of prior convictions when determining a sentence.

2. This section does not apply to:

A. A law enforcement officer, a corrections officer or a corrections supervisor engaged in the performance of the law enforcement officer's, corrections officer's or corrections supervisor's public duty; or

B. Another person acting in the course and scope of employment, as approved by the chief administrative officer of the correctional facility or the jail administrator.

3. It is not a defense to a prosecution under this section that the person holds a valid license to operate a drone issued by the United States Department of Transportation, Federal Aviation Administration or is otherwise permitted to operate a drone pursuant to regulations of the Federal Aviation Administration.

4. As used in this section, the following terms have the following meanings.

A. "Correctional facility" has the same meaning as in Title 34-A, section 1001, subsection 6.

B. "Drone" means an aircraft or aircraft system operated without a physical human presence within or on the aircraft and includes, but is not limited to, an unmanned aircraft system, unmanned aerial vehicle, remotely piloted aircraft system or micro air vehicle.

C. "Jail" means a county or regional jail.

D. "Micro air vehicle" means a drone that weighs less than one kilogram.

E. "Premises" includes, but is not limited to, lands, ways and any buildings or structures on those lands or ways.

F. "Remote pilot station" means equipment such as controls, displays or a cockpit located separately from a drone and used by an operator to fly a drone.

G. "Remotely piloted aircraft system" means a system that includes a drone, a remote pilot station and

equipment for communication between the remote pilot station and the drone.

H. "Unmanned aerial vehicle" means a powered aircraft that flies without a human pilot on board that is controlled either remotely from the ground or autonomously through a preprogrammed flight plan.

I. "Unmanned aircraft system" means a system that includes a drone, a remote control station and equipment for communication between the remote control station and the drone.

See title page for effective date.

CHAPTER 690

H.P. 1480 - L.D. 2201

An Act to Implement Certain Recommendations Related to the Regulatory Review and Approval of Certain Health Care Transactions Involving Private Equity Companies, Hedge Funds or Management Services Organizations from the Commission to Evaluate the Scope of Regulatory Review and Oversight over Health Care Transactions That Impact the Delivery of Health Care Services in the State

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

Sec. 1. 22 MRSA c. 106 is enacted to read:

CHAPTER 106

REVIEW OF MATERIAL CHANGE TRANSACTIONS INVOLVING HEALTH CARE ENTITIES AND PRIVATE EQUITY COMPANIES, HEDGE FUNDS OR MANAGEMENT SERVICES ORGANIZATIONS

§371. Definitions

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings.

1. **Carrier.** "Carrier" has the same meaning as in Title 24-A, section 4301-A, subsection 3.

2. **Health care entity.** "Health care entity" means a health care provider, a health care facility or a provider organization. "Health care entity" does not include a nursing facility as defined by section 328, subsection 18 or a health care provider or provider organization that provides only dental services.