

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

SECTION TOTAL - ALL FUNDS	\$0	\$2,749,372
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See title page for effective date, unless otherwise indicated.

CHAPTER 739 S.P. 922 - L.D. 2244

An Act to Implement Certain Preliminary Recommendations of the Real Estate Property Tax Relief Task Force and to Make Other Changes to Tax Law

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

Sec. 1. Department of Administrative and Financial Services, Bureau of Revenue Services to administer survey to assessors on Maine Tree Growth Tax Law. The Department of Administrative and Financial Services, Bureau of Revenue Services shall administer a survey to assessors related to the Maine Tree Growth Tax Law. In the design of the survey, the bureau shall collaborate with the Department of Agriculture, Conservation and Forestry, Maine Forest Service, the University of Maine School of Forest Resources, landowners, foresters, municipal officials and assessors. The survey must, at a minimum, collect information from assessors regarding their experiences administering the Maine Tree Growth Tax Law.

The Bureau of Revenue Services shall submit its findings and recommendations based on the survey results, including suggested legislation, no later than January 15, 2027 to the joint standing committee of the Legislature having jurisdiction over taxation matters. The joint standing committee may report out legislation based on the findings and recommendations to the 133rd Legislature in 2027.

Sec. 2. Resolve 2025, c. 108, §5 is amended to read:

Sec. 5. Meetings; subcommittees. Resolved: That the task force shall meet at least 4 times but no more than 8 times in 2025 and no more than 8 times in 2026, not including any subcommittee meetings.

1. The task force shall meet at least once jointly with the Joint Standing Committee on Taxation at a time to be determined by the chairs of the task force and the committee.

2. The chairs of the task force may appoint subcommittees as necessary for the efficient operation of the task force.

See title page for effective date.

CHAPTER 740 H.P. 1523 - L.D. 2245

An Act to Reauthorize Funding of Collective Bargaining Agreements with Executive Branch Employees

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

Sec. 1. PL 2025, c. 492, §1 is amended to read:

Sec. 1. Adjustment of salary schedules for fiscal years 2025-26 and 2026-27. The salary schedules for the executive branch employees in bargaining units represented by the American Federation of State, County and Municipal Employees, the Maine State Troopers Association, the Maine State Law Enforcement Association, ~~the Maine Service Employees Association~~, the Fraternal Order of Police and, except for the Maine Service Employees Association, any other certified bargaining representative for an executive branch bargaining unit must be adjusted consistent with the terms of any collective bargaining agreements ratified by December 31, 2025.

Sec. 2. PL 2025, c. 492, §7 is amended to read:

Sec. 7. Costs to General Fund and Highway Fund. Costs to the General Fund and Highway Fund must be provided wholly or in part through a transfer of Personal Services appropriations within and between departments and agencies from the Salary Plan program, General Fund account in the Department of Administrative and Financial Services in an amount up to the full amount the Salary Plan program, General Fund account has accrued as of the date an agreement is reached with the respective bargaining agents to implement the economic terms of the most recent collective bargaining agreements, as specified in sections 1, 2 and 3 of this Act, entered into by the State and the American Federation of State, County and Municipal Employees, the Maine State Troopers Association, the Maine State Law Enforcement Association, ~~the Maine Service Employees Association~~, the Fraternal Order of Police and, except for the Maine Service Employees Association, any other certified bargaining representative for an executive branch bargaining unit to provide equitable treatment of employees excluded from collective bargaining pursuant to the Maine Revised Statutes, Title 26, section 979-A, subsection 6, paragraph F and, notwithstanding Title 26, section 979-D, subsection 1, paragraph E, subparagraph (3), to implement equitable adjustments for confidential employees.

Sec. 3. Adjustment of salary schedules for fiscal year 2026-27; Maine Service Employees Association. The salary schedules for the executive branch employees in bargaining units represented by

the Maine Service Employees Association must be adjusted consistent with the terms of any collective bargaining agreements ratified by December 1, 2026.

Sec. 4. New, temporary and seasonal employees; similar and equitable treatment. The Governor is authorized to grant similar and equitable treatment consistent with this Act for employees in classifications included in bargaining units subject to collective bargaining agreements described in section 6 of this Act who are excluded from collective bargaining pursuant to the Maine Revised Statutes, Title 26, section 979-A, subsection 6, paragraph F.

Sec. 5. Confidential employees; similar and equitable treatment. The Governor is authorized to grant similar and equitable treatment consistent with this Act for confidential employees. For the purposes of this section, "confidential employees" means those employees within the executive branch, including probationary employees, who are in positions excluded from collective bargaining units pursuant to the Maine Revised Statutes, Title 26, section 979-A, subsection 6, paragraphs B, C, D, I and J.

Sec. 6. Employee salaries subject to Governor's adjustment or approval. The Governor is authorized to grant similar and equitable treatment consistent with this Act for those unclassified employees whose salaries are subject to the Governor's adjustment or approval.

Sec. 7. Costs to General Fund and Highway Fund. Costs to the General Fund and Highway Fund related to the collective bargaining agreements reached with the Maine Service Employees Association must be provided wholly or in part through a transfer of Personal Services appropriations within and between departments and agencies from the balance in the Salary Plan program, General Fund account in the Department of Administrative and Financial Services after consideration of the economic terms of the most recent collective bargaining agreements as specified in section 3 of this Act and Public Law 2025, chapter 492, sections 1 and 2, entered into by the State and the American Federation of State, County and Municipal Employees, the Maine State Troopers Association, the Maine State Law Enforcement Association, the Fraternal Order of Police and any other certified bargaining representative for an executive branch bargaining unit to provide equitable treatment of employees excluded from collective bargaining pursuant to the Maine Revised Statutes, Title 26, section 979-A, subsection 6, paragraph F and, notwithstanding Title 26, section 979-D, subsection 1, paragraph E, subparagraph (3), to implement equitable adjustments for confidential employees as well as consideration of any other legislatively authorized uses of the Salary Plan program, General Fund account in the Department of Administrative and Financial Services during this same timeframe.

Sec. 8. Transfer of Personal Services appropriations between programs and departments; General Fund. Notwithstanding the Maine Revised Statutes, Title 5, section 1585 or any other provision of law to the contrary, available balances in the General Fund for Personal Services in fiscal year 2025-26 and fiscal year 2026-27 may be transferred by financial order between programs and departments within the General Fund upon recommendation of the State Budget Officer and approval of the Governor to be used for costs associated with collective bargaining agreements for state employees, as specified in section 3 of this Act.

Sec. 9. Transfer from Salary Plan program and special account funding. The Salary Plan program, General Fund account in the Department of Administrative and Financial Services may be made available as needed in allotment by financial order upon the recommendation of the State Budget Officer and approval of the Governor to be used for the implementation of the collective bargaining agreements for state employees, as specified in section 3 of this Act, and for other economic items contained in this Act in fiscal year 2026-27. Positions supported from sources of funding other than the General Fund and the Highway Fund must be funded from those other sources.

Sec. 10. Transfer of Personal Services allocations between programs and departments; Highway Fund. Notwithstanding the Maine Revised Statutes, Title 5, section 1585 or any other provision of law to the contrary, available balances in the Highway Fund for Personal Services in fiscal year 2026-27 may be transferred by financial order between programs and departments within the Highway Fund upon recommendation of the State Budget Officer and approval of the Governor to be used for costs associated with collective bargaining agreements for state employees, as specified in section 3 of this Act.

Sec. 11. Authorization for reimbursement of costs associated with contract resolution. The Department of Administrative and Financial Services may be reimbursed from the Salary Plan program, General Fund account in the Department of Administrative and Financial Services for the costs of contract resolution, administration and implementation and other costs required by the process of collective bargaining and negotiation procedures.

Sec. 12. Retroactivity. Those sections of this Act that amend Public Law 2025, chapter 492 apply retroactively to September 24, 2025.

See title page for effective date.