

MAINE STATE LEGISLATURE

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STATE OF MAINE
132ND LEGISLATURE
FIRST REGULAR AND FIRST SPECIAL SESSIONS



Disposition of bills and summaries of all laws enacted or finally passed

JOINT STANDING COMMITTEE ON TAXATION

August 2025

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JOINT STANDING COMMITTEE ON TAXATION

LD 41 Resolve, Authorizing the State Tax Assessor to Convey the Interest of the State in Certain Real Estate in the Unorganized Territory

ENACTED LAW SUMMARY

Resolve 2025, chapter 94 authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the unorganized territory. The resolve also bars employees of the Bureau of Revenue Services within the Department of Administrative and Financial Services and spouses, siblings, parents and children of employees of the bureau from acquiring from the State any of the real property subject to the resolve.

LD 48 An Act to Update References to the United States Internal Revenue Code of 1986 Contained in the Maine Revised Statutes

ENACTED LAW SUMMARY

Public Law 2025, chapter 432 extends conformity of the United States Internal Revenue Code of 1986 to any tax years beginning on or after January 1, 2024 and for any prior tax year as specifically provided by the United States Internal Revenue Code of 1986, as amended.

Public Law 2025, chapter 432 was enacted as an emergency measure effective July 1, 2025.

LD 68 An Act to Amend the State Tax Laws

ENACTED LAW SUMMARY

Public Law 2025, chapter 271 makes the following technical changes to Maine's tax laws.

Part A expands the exception to the requirement that liens are notarized that applies to liens filed by the Department of Administrative and Financial Services, Maine Revenue Services to include those filed pursuant to the Maine Revised Statutes, Title 36, Part 9, thereby including liens filed pursuant to the property tax deferral program.

Part B makes the following changes to the sales tax laws.

1. It limits the sales tax exemption for watercraft or materials used in watercraft sold to or used by a person that is not a resident of this State to exclude the lease or rental of watercraft.
2. It clarifies that, for the purposes of the sales tax exemption for sales sourced to tribal land, the sale of a motor vehicle to a tribal member or a tribal entity is sourced to tribal land if the vehicle is intended to be driven or transported to tribal land immediately upon receipt of the vehicle.
3. It clarifies that the tax levy on casual sales includes casual rentals and applies the existing 15-day safe harbor for the casual rental of living quarters to those rentals.

ENACTED LAW SUMMARIES