

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

2. It eliminates the expired high-technology investment income tax credit.
3. It eliminates the requirement that a separate return must be filed for the insurance premiums tax on workers' compensation insurance.
4. It updates a calendar year reference in the section of law governing estimated income tax payments to a fiscal year to address a provision that was missed when Public Law 2023, chapter 360 updated the other calendar year references in that section.
5. It eliminates the expired shipbuilding facility credit.

Public Law 2025, chapter 113 also removes and replaces gendered language in laws governing property taxes and certain other provisions and makes other changes to conform with current drafting standards.

LD 294 An Act to Expand Municipal Volunteer Program Eligibility Requirements in the Municipal Property Tax Assistance Laws

ENACTED LAW SUMMARY

Public Law 2025, chapter 337 permits municipalities, beginning January 1, 2026, to adopt programs to provide benefits to residents who are at least 60 years of age or volunteer firefighters, volunteer municipal firefighters or volunteer emergency medical services persons.

LD 366 An Act to Ensure Consistency of Income Tax Deductions for Retired Members of the Uniformed Services

ENACTED LAW SUMMARY

Public Law 2025, chapter 452 clarifies that a “military retirement plan,” for purposes of the pension benefit deduction, refers to a retirement benefit received as a result of service in the active or reserve components of the United States uniformed services, by incorporating a definition from the United States Code.

LD 526 An Act to Reduce the Time Period for Challenging the Validity of a Property Tax Lien on Commercial Real Estate

ENACTED LAW SUMMARY

Public Law 2025, chapter 231 establishes a two-year limit for commencing an action to challenge the validity of a governmental taking of commercial real estate for nonpayment of property taxes, with the two-year period beginning immediately after the expiration of the redemption period. The

ENACTED LAW SUMMARIES