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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LD 936 An Act to Amend the Laws Regarding the Mining Excise Tax

ENACTED LAW SUMMARY

Public Law 2025, chapter 469 provides for the refund of sales tax on depreciable commercial mining machinery and equipment purchases. The law also exempts unextracted minerals from the property tax and implements the following additional changes.

1. It simplifies the excise tax imposed on mining companies; repeals the definition of "mineral products" and other definitions no longer needed; clarifies the definition of "tax year" for purposes of the mining excise tax; incorporates various administrative provisions; and eliminating credits for payment of certain property taxes and prepayment of taxes.

2. It eliminates the Mining Impact Assistance Fund and related provisions.

3. It clarifies the imposition and calculation of the mining excise tax.

4. It eliminates the Mining Oversight Fund and requires that, of the mining excise tax revenue, 75% is deposited in the Mining Excise Tax Trust Fund and 25% is deposited in the General Fund.

5. It expands the allowable uses of the Mining Excise Tax Trust Fund to include the restoration of soils and lands.

6. It creates specific criteria for the appointments of members to the Mining Excise Tax Trust Fund Board of Trustees, which oversees the Mining Excise Tax Trust Fund, and alters and expands the reporting duties of the board.

LD 982 An Act to Establish Equal Tax Treatment for the Mi'kmaq Nation

ENACTED LAW SUMMARY

Public Law 2025, chapter 470 establishes tax treatment for the Mi'kmaq Nation that is equal to the treatment of other tribal entities by the State as provided in Public Law 2021, chapter 681.

LD 1044 An Act to Clarify the Qualifying Use of Tax Increment Financing for Extension of a Development District

ENACTED LAW SUMMARY

Public Law 2025, chapter 356 clarifies that a tax increment financing, or TIF, district to qualify for a 20-year extension, can use the TIF revenue for one or both of permitted uses of affordable housing and transit-oriented development. The law also revises the definition of "transit-oriented