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

MEMBERS:

SEN. NICOLE GROHOSKI, CHAIR
SEN. MIKE TIPPING
SEN. BRUCE BICKFORD

REP. KRISTEN CLOUTIER, CHAIR
REP. ANN HIGGINS MATLACK
REP. W. EDWARD CROCKETT
REP. DANIEL SAYRE
REP. GARY FRIEDMANN
REP. SHELLEY RUDNICKI
REP. TRACY L. QUINT
REP. RUSSELL P. WHITE
REP. THOMAS A. LAVIGNE
REP. GREGORY LEWIS SWALLOW

STAFF:

GEOFFREY LEWIS, SENIOR LEGISLATIVE ANALYST
OFFICE OF FISCAL AND PROGRAM REVIEW
5 STATE HOUSE STATION
AUGUSTA, ME 04333
(207) 287-1635
http://legislature.maine.gov/ofpr

with an equalized municipal valuation of $1,000,000 or more, either individually or in total, to the county commissioners. The appeal must be made to the State Board of Property Tax Review. The law applies to applications filed on or after January 1, 2026.

LD 1355 Resolve, to Require the Governor's Energy Office to Study Taxation of Renewable Energy Infrastructure

ENACTED LAW SUMMARY

Resolve 2025, chapter 116 requires the Governor's Energy Office to examine and evaluate the current system of taxation of renewable energy infrastructure and possible adoption of a uniform capacity tax for renewable energy infrastructure. The office is required to consult with representatives from the renewable energy industry and other experts and municipal and county officials, and to solicit public comments on the study. The office must submit a report to the Joint Standing Committee on Taxation by November 4, 2026. The committee may report out legislation related to the report to the 133rd Legislature in 2027. The law also allows the office to receive funds, grants or contributions from public or private sources to carry out the study and requires the office to disclose any funds it receives in its report to the Legislature. The office is not required to undertake work for which it has insufficient funding.

LD 1493 An Act to Limit Corporate Use of the Visual Media Production Credit

ENACTED LAW SUMMARY

Public Law 2025, chapter 421 restricts the allowable uses of the visual media production reimbursement and credit by precluding the use of the reimbursement and credit for the production of advertisements or for productions created primarily for industrial, corporate, institutional or internal purposes.

LD 1584 An Act to Establish Municipal Cost Components for Unorganized Territory Services to Be Rendered in Fiscal Year 2025-26

ENACTED LAW SUMMARY

Public Law 2025, chapter 242 establishes municipal cost components for state and county services provided to the unorganized territory that would typically be paid by a municipality. These municipal cost components constitute the property tax for the unorganized territory.

Public Law 2025, chapter 242 was enacted as an emergency measure effective June 10, 2025.