

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from electronic originals
(may include minor formatting differences from printed original)

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>

JOINT STANDING COMMITTEE ON TAXATION

5. It requires the task force to submit a final report by December 15, 2026, and an interim report by January 15, 2026. Both reports may include proposed legislation based on the task force's findings and recommendations.

Resolve 2025, chapter 108 was finally passed as an emergency measure effective July 1, 2025.

LD 1783 An Act to Clarify Municipal Affordable Housing Tax Increment Financing

ENACTED LAW SUMMARY

Public Law 2025, chapter 252 changes the affordable housing development program by allowing the program to start and end during any tax years approved by the municipal legislative body, with the duration not exceeding 30 years after the affordable housing is placed in service or 35 years after the district designation is approved, whichever comes first. The law also requires municipalities with affordable housing development districts to submit annual reports to the director, certifying that the public purpose of the district is being met, accounting for any property sales within the district and ensuring that rental units remain affordable.

LD 1876 An Act to Change the Name and Duties of the Taxpayer Advocate to Increase the Use of State Tax Credits

ENACTED LAW SUMMARY

Public Law 2025, chapter 486 changes the title of the taxpayer advocate in the Department of Administrative and Financial Services, Bureau of Revenue Services to the taxpayer advocate and experience officer and revises the duties of the position. The law requires the taxpayer advocate and experience officer to study and develop recommendations to increase the use of individual state tax credits by individuals in this State by examining the following: current use of state tax credits; services offered by large tax preparation firms with respect to assisting customers to access state tax credits; the role of State Government in promoting public awareness of individual state tax credits; and municipal efforts to promote public awareness of individual state tax credits. The law requires the taxpayer advocate and experience officer to submit to the Joint Standing Committee on Taxation by November 4, 2026 a report consisting of the taxpayer advocate and experience officer's findings and recommendations, including any proposed legislation. The committee may report out legislation related to the report to the 133rd Legislature in 2027.

The law also permits the State Controller to transfer \$50,000 from the unappropriated surplus of the General Fund to the All Other line category in the University of Maine System, New Ventures Maine program, Other Special Revenue Funds account to support a coalition of approximately 50 organizations providing free volunteer tax assistance and other financial education services to low-income individuals and families statewide.

The law requires the Chancellor of the University of Maine System, in maintaining the so-called New Ventures Maine program pursuant to the Maine Revised Statutes, Title 20-A, section 10922,

ENACTED LAW SUMMARIES

132ND FIRST REGULAR SESSION AND FIRST SPECIAL SESSIONS – 2025