

MAINE STATE LEGISLATURE

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131st MAINE LEGISLATURE

FIRST REGULAR SESSION-2023

Legislative Document

No. 210

H.P. 131

House of Representatives, January 20, 2023

**An Act to Expand the List of Persons Exempt from the Real Estate
Transfer Tax**

Reference to the Committee on Taxation suggested and ordered printed.

Robert B. Hunt
ROBERT B. HUNT
Clerk

Presented by Representative HASENFUS of Readfield.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **Sec. 1. 36 MRS §4641-C, sub-§4**, as amended by PL 2017, c. 288, Pt. B, §8, is
3 further amended to read:

4 **4. Deeds between certain family members.** Deeds between spouses, siblings, parent
5 and child, including a stepchild, or grandparent and grandchild, including a stepgrandchild,
6 without actual consideration for the deed, and deeds between spouses in divorce
7 proceedings;

8 **SUMMARY**

9 This bill adds siblings, stepchildren and stepgrandchildren to the list of family members
10 whose deeds are exempt from the real estate transfer tax.