

# MAINE STATE LEGISLATURE

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# 131st MAINE LEGISLATURE

## FIRST SPECIAL SESSION-2023

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Legislative Document

No. 1538

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S.P. 611

In Senate, April 5, 2023

**An Act to Provide Tax Benefits to Persons Constructing Accessory Dwelling Units**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, appearing to read 'D M Grant'.

DAREK M. GRANT  
Secretary of the Senate

Presented by Senator BRENNER of Cumberland.  
Cosponsored by Representative SALISBURY of Westbrook and  
Senators: PIERCE of Cumberland, POULIOT of Kennebec, VITELLI of Sagadahoc,  
Representatives: BLIER of Buxton, SUPICA of Bangor.

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

2 **Sec. 1. 36 MRSA c. 919-B** is enacted to read:

3 **CHAPTER 919-B**

4 **ACCESSORY DWELLING UNIT REIMBURSEMENT**

5 **§6911. Definitions**

6 As used in this chapter, unless the context otherwise indicates, the following terms  
7 have the following meanings:

8 **1. Accessory dwelling unit.** "Accessory dwelling unit" means an attached or detached  
9 dwelling unit on the same lot or parcel as an existing or proposed single-family or  
10 multifamily residence that allows for independent living for one or more persons and  
11 contains kitchen and bathroom facilities and sleeping accommodations. The accessory  
12 dwelling unit may be within or an addition to an existing residence or a separate structure  
13 on the lot or parcel.

14 **2. Eligible property.** "Eligible property" is a property containing a single-family or  
15 multifamily residence on which an accessory dwelling unit has been constructed that meets  
16 the requirements of section 6912, subsection 2.

17 **§6912. Reimbursement allowed; municipal approval; procedure**

18 **1. Generally.** Beginning with tax year 2024, a person against whom taxes have been  
19 assessed pursuant to chapter 105, subchapter 2 on eligible property and who has paid those  
20 taxes is entitled to reimbursement by the State of a portion of those taxes as provided in  
21 this chapter. The reimbursement is based upon a percentage of the increase of the taxes  
22 under subsection 3 due to the construction of an accessory dwelling unit on the property  
23 and may be claimed for up to 10 years after an accessory dwelling unit has been  
24 constructed.

25 **2. Requirements.** A person under subsection 1 may receive a reimbursement under  
26 this chapter if:

27 A. The construction of the new accessory dwelling unit, including reconstruction,  
28 alteration or improvement of an existing structure, commences after the effective date  
29 of this chapter;

30 B. The cost of the construction under paragraph A exceeds \$3,000 not including the  
31 cost of routine maintenance or a repair; and

32 C. The accessory dwelling unit is rented under a lease of a duration of at least one year.

33 **3. Reimbursement percentage.** The reimbursement under this chapter is in an amount  
34 equal to the percentage under paragraphs A to F of the amount of increase in taxes under  
35 subsection 1 on assessed market value due to the construction of an accessory dwelling unit  
36 on the eligible property up to a market increase in assessed market value of \$200,000.

37 A. For the 1st year to the 5th year for which reimbursement is made, the percentage is  
38 100%.

