

MAINE STATE LEGISLATURE

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132nd MAINE LEGISLATURE

SECOND REGULAR SESSION-2026

Legislative Document

No. 2124

H.P. 1439

House of Representatives, January 7, 2026

An Act to Support Emergency Shelter Funding Using Revenue from the Real Estate Transfer Tax

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script, reading "R B. Hunt".

ROBERT B. HUNT
Clerk

Presented by Representative GATTINE of Westbrook.
Cosponsored by Senator TALBOT ROSS of Cumberland and
Representatives: Speaker FECTION of Biddeford, GERE of Kennebunkport, RANA of
Bangor, ROEDER of Bangor, SAYRE of Kennebunk, Senators: CURRY of Waldo, President
DAUGHTRY of Cumberland, ROTUNDO of Androscoggin.

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

2 **Sec. 1. 36 MRSA §4641-B, sub-§3**, as amended by PL 2025, c. 498, §2, is repealed
3 and the following enacted in its place:

4 **3. Disposition of funds.** Funds from the tax collected pursuant to this section must be
5 disbursed as provided in this subsection.

6 A. Beginning September 1, 2026, each register of deeds, on or before the 10th day of
7 each month, shall pay over to the State Tax Assessor 91.8% of the tax collected
8 pursuant to this section during the previous month. If the tax collected is not paid over
9 by the 10th day of the month, the State Tax Assessor may impose interest pursuant to
10 section 186.

11 B. The remaining 8.2% of the tax collected pursuant to this section after the payment
12 made pursuant to paragraph A must be retained for the county by the register of deeds
13 and accounted for to the county treasurer as reimbursement for services rendered by
14 the county in collecting the tax.

15 **Sec. 2. 36 MRSA §4641-B, sub-§4-B, ¶E-4** is enacted to read:

16 E-4. Beginning September 1, 2026, the State Controller shall credit 1% of the tax
17 collected pursuant to this section during the previous month to the Maine State Housing
18 Authority to be allocated as part of the operations share of the shelter operating subsidy
19 program prior to any other transfers made pursuant to this subsection. Beginning
20 August 1, 2027, the State Controller shall credit 1.8% of the tax collected pursuant to
21 this section during the previous month to the Maine State Housing Authority to be
22 allocated as part of the operations share of the shelter operating subsidy program prior
23 to any other transfers made pursuant to this subsection.

24 **Sec. 3. Effective date.** This Act takes effect September 1, 2026.

25 SUMMARY

26 Under current law, 90% of the revenue from the real estate transfer tax is submitted to
27 the State and 10% is retained by the counties, except that, for fiscal years 2025-26 and
28 2026-27, the percentage retained by the counties is reduced to 9.2%.

29 This bill reduces the percentage of the real estate transfer tax revenue retained by
30 counties by 1.8% and requires 1% of the revenue to be transferred to the Maine State
31 Housing Authority for deposit in the shelter operating subsidy program beginning
32 September 1, 2026; beginning August 1, 2027, 1.8% of the revenue is required to be
33 transferred to the Maine State Housing Authority to be allocated as part of the operations
34 share of the shelter operating subsidy program. Beginning September 1, 2026, the
35 percentage of the real estate transfer tax retained by counties is reduced to 8.2%.