

MAINE STATE LEGISLATURE

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132nd MAINE LEGISLATURE

SECOND REGULAR SESSION-2026

Legislative Document

No. 2149

S.P. 867

In Senate, January 7, 2026

An Act to Protect Affordability in Mobile Home Parks and Manufactured Housing Communities

(EMERGENCY)

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

Reference to the Committee on Housing and Economic Development suggested and ordered printed.

A handwritten signature in dark ink, appearing to read "D M Grant", is positioned above the printed name of the Secretary of the Senate.

DAREK M. GRANT
Secretary of the Senate

Presented by Senator RENY of Lincoln.
Cosponsored by Representative GOLEK of Harpswell and
Senator: BAILEY of York.

1 **Emergency preamble.** Whereas, acts and resolves of the Legislature do not
2 become effective until 90 days after adjournment unless enacted as emergencies; and

3 **Whereas,** the cost of housing in the State has increased significantly over the past
4 several years; and

5 **Whereas,** residents of mobile home parks and manufactured housing communities are
6 among those most affected by the rising costs of housing in the State; and

7 **Whereas,** this legislation provides fee exemptions and tax incentives for certain
8 entities, including cooperative affordable housing corporations, beginning in 2026; and

9 **Whereas,** in the judgment of the Legislature, these facts create an emergency within
10 the meaning of the Constitution of Maine and require the following legislation as
11 immediately necessary for the preservation of the public peace, health and safety; now,
12 therefore,

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

14 **Sec. 1. 10 MRSA §9082, 2nd ¶,** as amended by PL 2017, c. 210, Pt. B, §29, is
15 further amended to read:

16 Any person desiring a license or license renewal shall submit satisfactory evidence, in
17 a form acceptable to the board, of that person's ability to comply with the minimum
18 standards of this subchapter and all rules adopted under this subchapter.

19 **Sec. 2. 10 MRSA §9082, 3rd ¶,** as enacted by PL 2025, c. 365, §1, is amended to
20 read:

21 An applicant for a license or license renewal to operate a manufactured housing
22 community shall include the following information with the license or license renewal
23 application:

24 **Sec. 3. 10 MRSA §9082, sub-§3,** as enacted by PL 2025, c. 365, §1, is amended to
25 read:

26 **3. Number of sites in manufactured housing community to be licensed or**
27 **relicensed.** The number of sites in the manufactured housing community to be licensed or
28 relicensed;

29 **Sec. 4. 10 MRSA §9090-A,** as enacted by PL 2025, c. 398, §1, is amended to read:
30 **§9090-A. Transfer assessment**

31 **1. Fee payment required.** The purchaser of a manufactured housing community shall
32 pay to the registry of deeds of the county where all or a majority of the acreage of the
33 purchased real property associated with the manufactured housing community is located a
34 fee equal to \$10,000 for each licensed manufactured housing community lot in the
35 manufactured housing community. The money must be paid to the registry of deeds when
36 the deed of the manufactured housing community is offered for recordation.

37 **2. ~~Exceptions~~ Exemptions.** The following entities are ~~not required~~ exempt from the
38 obligation to pay the fee under subsection 1:

39 A. ~~The Maine State Housing Authority;~~

1 B. A municipal housing authority as defined in Title 30-A, section 4702, subsection
2 10-A, or any affiliate thereof;

3 C. A cooperative or other entity in which membership is limited to manufactured home
4 owners; and

5 ~~D. Entities, together with affiliated and related entities, that have a net worth of less~~
6 ~~than \$50,000,000.~~

7 E. An entity that, together with any affiliated or related entities, has a net worth of less
8 than \$50,000,000. For purposes of this paragraph, "affiliated or related entities" means,
9 with respect to:

10 (1) Any entity directly or indirectly controlling, controlled by or under common
11 control with the entity;

12 (2) Any entity owning or controlling 10% or more of the outstanding voting
13 interests of the entity;

14 (3) Any officer, director or general partner of the entity; or

15 (4) Any entity that or natural person who is an officer, director, general partner,
16 trustee or holder of 10% or more of the voting interests of any entity described in
17 subparagraphs (1) to (3).

18 For purposes of this paragraph, "controlling, controlled by or under common control"
19 means the possession, direct or indirect, of the power to direct or cause the direction of
20 the management and policies of a person or entity, whether through the ownership of
21 voting securities, by contract or otherwise. For purposes of this paragraph, "net worth"
22 means total assets less total liabilities, except that for purposes of this calculation, debts
23 to affiliated or related entities or persons are not considered liabilities.

24 ~~**3. Attestation of net worth.** An entity claiming an exemption under subsection 2,~~
25 ~~paragraph D shall provide the register of deeds with an attestation of net worth when the~~
26 ~~deed for the manufactured housing community is offered for recordation and any other~~
27 ~~information or documentation as required by the Department of Professional and Financial~~
28 ~~Regulation by rule.~~

29 **3-A. Sworn affirmation of exemption.** An entity seeking to purchase a manufactured
30 housing community shall indicate to the Maine State Housing Authority, on a form
31 provided by the Maine State Housing Authority, whether it seeks an exemption under
32 subsection 2. If an entity does seek such an exemption, it shall provide to the Maine State
33 Housing Authority, on a form provided by the Maine State Housing Authority, a sworn
34 affirmation of exemption. The information required by this subsection and provided to the
35 Maine State Housing Authority is not subject to public disclosure and must be submitted
36 within 15 days after a notice required pursuant to section 9094-A, subsection 1 is received
37 by the Maine State Housing Authority. The Maine State Housing Authority shall, within
38 45 days of receipt of the sworn affirmation required pursuant to this subsection, provide
39 such an entity with a determination of whether the entity is found to be exempt under
40 subsection 2 and, if it is determined not to be exempt, a determination of the amount of the
41 fee that the entity is obligated to pay pursuant to subsection 1.

42 **4. Evidence of payment; disposition of fee.** ~~Evidence of the fee payment under~~
43 ~~subsection 1 or an exception to the fee requirement under subsection 2~~ When the deed for

1 a manufactured housing community is offered for recordation, evidence of the fee payment
2 under subsection 1, or an exemption from the fee requirement under subsection 2, on a
3 form provided by the Maine State Housing Authority, must be retained by the registry of
4 deeds of the county where all or a majority of the acreage of the purchased real property
5 associated with the manufactured housing community is located in a manner established
6 by the register of deeds. The register of deeds shall, on or before the 10th day of each
7 month, pay to the Treasurer of State 95% of the fee collected pursuant to this section during
8 the previous month. The remaining 5% must be retained for the county by the register of
9 deeds and accounted for to the county treasurer as reimbursement for services rendered by
10 the registry of deeds in collecting the fee.

11 **5. Distribution of State's share of proceeds.** The State Controller shall credit all fees
12 received pursuant to this section to the Manufactured Housing Community and Mobile
13 Home Park Preservation and Assistance Fund established in Title 30-A, section 4754-B.

14 **6. Violations.** A person who knowingly and willfully fails to pay the fee required
15 under subsection 1 or provides false or misleading information on a sworn affirmation or
16 documents associated with a sworn affirmation submitted to the Maine State Housing
17 Authority pursuant to subsection 3-A is liable for damages in an amount equal to 3 times
18 the amount of the fee required under subsection 1 and the forfeiture of that person's license
19 to operate any manufactured housing community under section 9082. The damages plus
20 interest on the damages may be recovered in a civil action brought by the Attorney General
21 in the name of the State Controller, and all amounts recovered in that civil action, excluding
22 costs, must be credited to the Manufactured Housing Community and Mobile Home Park
23 Preservation and Assistance Fund established in Title 30-A, section 4754-B.

24 **Sec. 5. 10 MRSA §9093-B, sub-§5** is enacted to read:

25 **5. Exemption.** Resident-owned manufactured housing communities are not subject
26 to the requirements of this section. For the purposes of this subsection, "resident-owned
27 manufactured housing community" means a manufactured housing community in which
28 the residents are part of a cooperative of manufactured home owners who control, manage
29 and operate the manufactured housing community, including, but not limited to,
30 establishing community rules and lot rent and fees.

31 **Sec. 6. 10 MRSA §9094-B**, as enacted by PL 2025, c. 398, §2, is amended to read:
32 **§9094-B. Transfer assessment**

33 **1. Fee payment required.** The purchaser of a mobile home park shall pay to the
34 registry of deeds of the county where all or a majority of the acreage of the mobile home
35 park is located a fee equal to \$10,000 for each licensed mobile home park lot within the
36 mobile home park. The money must be paid to the registry of deeds when the deed of the
37 mobile home park is offered for recordation.

38 **2. Exceptions Exemptions.** The following entities are ~~not required~~ exempt from the
39 obligation to pay the fee under subsection 1:

40 A. ~~The Maine State Housing Authority;~~

41 B. A municipal housing authority as defined in Title 30-A, section 4702, subsection
42 10-A, or any affiliate thereof;

1 C. A cooperative or other entity in which membership is limited to mobile home
2 owners; and

3 ~~D. Entities, together with affiliated and related entities, that have a net worth of less~~
4 ~~than \$50,000,000.~~

5 E. An entity that, together with any affiliated or related entities, has a net worth of less
6 than \$50,000,000. For purposes of this paragraph, "affiliated or related entities" means,
7 with respect to:

8 (1) Any entity directly or indirectly controlling, controlled by or under common
9 control with the entity;

10 (2) Any entity owning or controlling 10% or more of the outstanding voting
11 interests of the entity;

12 (3) Any officer, director or general partner of the entity; or

13 (4) Any entity that or natural person who is an officer, director, general partner,
14 trustee or holder of 10% or more of the voting interests of any entity described in
15 subparagraphs (1) to (3).

16 For purposes of this paragraph, "controlling, controlled by or under common control"
17 means the possession, direct or indirect, of the power to direct or cause the direction of
18 the management and policies of a person or entity, whether through the ownership of
19 voting securities, by contract or otherwise. For purposes of this paragraph, "net worth"
20 means total assets less total liabilities, except that for purposes of this calculation, debts
21 to affiliated or related entities or persons are not considered liabilities.

22 ~~**3. Attestation of net worth.** An entity claiming an exemption under subsection 2,~~
23 ~~paragraph D shall provide the register of deeds with an attestation of net worth when the~~
24 ~~deed for the mobile home park is offered for recordation and any other information or~~
25 ~~documentation as required by the Department of Professional and Financial Regulation by~~
26 ~~rule.~~

27 **3-A. Sworn affirmation of exemption.** An entity seeking to purchase a mobile home
28 park shall indicate to the Maine State Housing Authority, on a form provided by the Maine
29 State Housing Authority, whether it seeks an exemption under subsection 2. If an entity
30 does seek such an exemption, it shall provide to the Maine State Housing Authority, on a
31 form provided by the Maine State Housing Authority, a sworn affirmation of exemption.
32 The information required by this subsection and provided to the Maine State Housing
33 Authority is not subject to public disclosure and must be submitted within 15 days after a
34 notice required pursuant to section 9094-A, subsection 1 is received by the Maine State
35 Housing Authority. The Maine State Housing Authority shall, within 45 days of receipt of
36 the sworn affirmation required pursuant to this subsection, provide such an entity with a
37 determination of whether the entity is found to be exempt under subsection 2 and, if it is
38 determined not to be exempt, a determination of the amount of the fee that the entity is
39 obligated to pay pursuant to subsection 1.

40 **4. Evidence of payment; disposition of fee.** Evidence of the fee payment under
41 subsection 1 or an exception to the fee requirement under subsection 2 When the deed for
42 a mobile home park is offered for recordation, evidence of the fee payment under
43 subsection 1, or an exemption from the fee requirement under subsection 2, on a form
44 provided by the Maine State Housing Authority, must be retained by the registry of deeds

1 of the county where all or a majority of the acreage of the mobile home park is located in
2 a manner established by the register of deeds. The register of deeds shall, on or before the
3 10th day of each month, pay to the Treasurer of State 95% of the fees collected pursuant to
4 this section during the previous month. The remaining 5% must be retained for the county
5 by the register of deeds and accounted for to the county treasurer as reimbursement for
6 services rendered by the county in collecting the fee.

7 **5. Distribution of State's share of proceeds.** The State Controller shall credit all fees
8 received pursuant to this section to the Manufactured Housing Community and Mobile
9 Home Park Preservation and Assistance Fund established in Title 30-A, section 4754-B.

10 **6. Violations.** A person who knowingly and willfully fails to pay the fee required
11 under subsection 1 or provides false or misleading information on a sworn affirmation or
12 documents associated with a sworn affirmation submitted to the Maine State Housing
13 Authority pursuant to subsection 3-A is liable for damages in an amount equal to 3 times
14 the amount of the fee required under subsection 1. The damages plus interest on the
15 damages may be recovered in a civil action brought by the Attorney General in the name
16 of the State Controller, and all amounts recovered in that civil action, excluding costs, must
17 be credited to the Manufactured Housing Community and Mobile Home Park Preservation
18 and Assistance Fund established in Title 30-A, section 4754-B.

19 **Sec. 7. 36 MRSA §5122, sub-§2, ¶BBB** is enacted to read:

20 BBB. For taxable years beginning on or after January 1, 2026, to the extent included
21 in federal adjusted gross income and to the extent otherwise subject to state income
22 tax, an amount equal to any gain recognized on the sale by the taxpayer of an ownership
23 interest greater than 50% in a qualified property if the qualified property was
24 transferred to a cooperative affordable housing corporation organized under Title 13,
25 chapter 85, subchapter 1-A or a municipal housing authority, as defined in Title 30-A,
26 section 4702, subsection 10-A, or an affiliate of a municipal housing authority.

27 (1) The deduction allowed pursuant to this paragraph may not exceed \$750,000.

28 (2) For purposes of this paragraph, "qualified property" means real estate for which
29 the primary purpose is housing consisting of one or more mobile home parks or
30 dwelling units or any combination thereof and that is located within the State.

31 **Sec. 8. 36 MRSA §5200-A, sub-§2, ¶KK** is enacted to read:

32 KK. For taxable years beginning on or after January 1, 2026, to the extent included in
33 federal adjusted gross income and to the extent otherwise subject to state income tax,
34 an amount equal to any gain recognized on the sale by the taxpayer of an ownership
35 interest greater than 50% in a qualified property if the qualified property was
36 transferred to a cooperative affordable housing corporation organized under Title 13,
37 chapter 85, subchapter 1-A or a municipal housing authority, as defined in Title 30-A,
38 section 4702, subsection 10-A, or an affiliate of a municipal housing authority.

39 (1) The deduction allowed pursuant to this paragraph may not exceed \$750,000.

40 (2) For purposes of this paragraph, "qualified property" means real estate for which
41 the primary purpose is housing consisting of one or more mobile home parks or
42 dwelling units or any combination thereof and that is located within the State.

43 **Sec. 9. PL 2025, c. 398, §4** is amended to read:

Sec. 4. Department of Professional and Financial Regulation - Maine State Housing Authority; rules. The Department of Professional and Financial Regulation shall Maine State Housing Authority may adopt rules to establish a method for determining the net worth of an entity, together with affiliated and related entities, claiming an exemption from the fees required by the Maine Revised Statutes, Title 10, section 9090-A, subsection 1 and 9094-B, subsection 1. ~~The rules must include the evidence and documentation necessary for a purchaser of a manufactured housing community or a mobile home park to provide to the register of deeds when offering a deed for recordation and the record-keeping obligations of the register of deeds.~~ When developing rules, the department authority shall consider whether information on the incorporation of the entity is useful. Rules adopted pursuant to this section are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.

Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.

SUMMARY

This bill does the following.

1. It requires a person renewing a license to operate a manufactured housing community to submit satisfactory evidence to the Manufactured Housing Board.

2. It updates the computation of taxable income of resident individuals and corporations by providing a deduction in an amount equal to any gain recognized on the sale by the taxpayer of an ownership interest greater than 50% in a qualified property if the qualified property was transferred to a cooperative affordable housing corporation, a municipal housing authority or an affiliate of a municipal housing authority.

3. It exempts certain entities that purchase a manufactured housing community or a mobile home park from paying a transfer assessment fee and updates the sworn affirmation of exemption requirement.

4. It establishes liability for damages for a person that is required to pay a transfer assessment fee that fails to do so.

5. It moves from the Department of Professional and Financial Regulation to the Maine State Housing Authority the rule-making authority governing the establishment of a method to determine the net worth of an entity claiming an exemption from certain fees related to the purchase of a mobile home park or a manufactured housing community.