

# MAINE STATE LEGISLATURE

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**STATE OF MAINE**  
130<sup>TH</sup> LEGISLATURE  
FIRST REGULAR AND FIRST SPECIAL SESSIONS



Disposition of bills and summaries of all laws enacted or finally passed

**JOINT STANDING COMMITTEE ON  
TAXATION**

December 2021

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## JOINT STANDING COMMITTEE ON TAXATION

### **LD 179 Resolve, To Require a Review of Property Tax Assessment of Energy Efficiency Improvements**

#### **ENACTED LAW SUMMARY**

Resolve 2021, chapter 93 requires the Department of Administrative and Financial Services, Maine Revenue Services to convene a stakeholder group to review the assessment for property tax purposes of energy efficiency improvements, including heat pumps, for the purpose of identifying the most appropriate ways to assess such property for property tax purposes.

### **LD 188 An Act Regarding the Transportation of Products in the Forest Products Industry**

#### **ENACTED LAW SUMMARY**

Public Law 2021, chapter 280 creates a civil violation for a motor carrier to transport, or a landowner of 50,000 acres or more of forest land that hires or contracts with a motor carrier to transport, forest products that are harvested from the landowner's land from a location in the State to another location in the State unless the motor carrier is operated by a resident of the United States. The Director of the Bureau of Forestry within the Department of Agriculture, Conservation and Forestry is required, within existing resources, to enforce this requirement and to notify the State Tax Assessor and municipal property tax assessors of violations.

### **LD 191 An Act To Permit Municipalities To Provide Assistance to Veterans in Paying Property Taxes**

#### **ENACTED LAW SUMMARY**

Public Law 2021, chapter 69 authorizes municipalities to adopt a program that provides benefits to veterans and their eligible family members who own or rent a homestead in the municipality. The benefit for owners is based on the impact of property tax equalization on the amount received as a property tax exemption compared to the amount that would have applied if no equalization was applied. The benefit for renters is \$100.

### **LD 198 An Act To Improve Maine's Tax Laws by Providing a Property Tax Exemption for Central Labor Councils**

#### **ENACTED LAW SUMMARY**

Public Law 2021, chapter 410 provides a property tax exemption for real estate and personal property owned and occupied or used solely for their own purposes by central labor councils.