

MAINE STATE LEGISLATURE

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STATE OF MAINE
132ND LEGISLATURE
SECOND REGULAR SESSION



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

JOINT STANDING COMMITTEE ON
TAXATION

May 2026

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LD 15 An Act to Modify the Excise Tax on Camper Trailers

Public Law 2025, chapter 523 changes the method of taxation of camper trailers so that each camper trailer operated on public ways is subject to an annual excise tax based on the length of the camper trailer instead of on the manufacturer's suggested retail price and the age of the camper trailer. The rate of tax is adjusted annually for inflation.

Public Law 2025, chapter 523 was finally enacted in both the House and the Senate prior to the adjournment sine die of the First Special Session in 2025 but was not signed by the Governor. Pursuant to the Constitution of Maine, Public Law 2025, chapter 523 became law without the Governor's signature on January 11, 2026.

Public Law 2025, chapter 523 was subsequently amended by Public Law 2025, chapter 757 to change the effective date from January 1, 2026 to 90 days after adjournment of the Second Regular Session of the 132nd Legislature.

LD 145 An Act to Provide Funding to the Office of Aging and Disability Services to Support the Long-term Care Ombudsman

Public Law 2025, chapter 741 provides one-time funding in the Office of Aging and Disability Services Central Office program to support the delivery of long-term care ombudsman services in Aroostook County.

LD 713 An Act to Exclude Data Centers from the Business Equipment Tax Exemption and the Dirigo Business Incentives Program and to Require the Department of Economic and Community Development to Study Financial Incentives for Data Centers

Public Law 2025, chapter 768 provides that a data center that begins operations on or after August 1, 2026 is excluded from the Dirigo business incentives program and that property located in a data center that begins operations on or after August 1, 2026 does not qualify as eligible business equipment for the purposes of the business equipment tax exemption. The law requires the Department of Economic and Community Development to study potential financial incentives that a data center may benefit from based on current state laws. The department must submit a report based on the study to the joint standing committee of the Legislature having jurisdiction over taxation matters no later than November 4, 2026.

LD 1652 An Act to Expand the Dental Care Access Credit

Public Law 2025, chapter 713 reestablishes the dental care access credit beginning January 1, 2027. The credit allows five eligible dentists per year to receive a credit against income tax for five years in the amount of \$6,000 in the first year, \$9,000 in the 2nd year, \$12,000 in the third year, \$15,000 in the fourth year and \$18,000 in the fifth year. The Department of Health and Human Services must certify that the eligible dentists meet the conditions of eligibility. The law

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requires annual reporting to the joint standing committee of the Legislature having jurisdiction over taxation matters. The law also repeals the statutory provisions governing the dental care access credit on December 31, 2037.

LD 1654 An Act to Exempt Certain Sales and Transfers of Adult Use Cannabis from Excise Tax

Public Law 2025, chapter 504 exempts from the cannabis excise tax the sale or transfer of adult use cannabis to a cultivation facility and exempts the transfer of adult use cannabis to a products manufacturing facility when the adult use cannabis is returned to the original cultivation facility in the same form and weight within 30 days.

Public Law 2025, chapter 504 was finally enacted in both the House and the Senate prior to the adjournment sine die of the First Special Session in 2025 but was not signed by the Governor. Pursuant to the Constitution of Maine, Public Law 2025, chapter 504 became law without the Governor's signature on January 11, 2026.

LD 2075 Resolve, to Authorize the State Tax Assessor to Convey the Interest of the State in Certain Real Estate in the Unorganized Territory

Resolve 2025, chapter 145 authorizes the State Tax Assessor to convey the State's interest in certain parcels of real estate in the unorganized territory.

LD 2116 An Act to Extend the Sunset Date of the Affordable Housing Income Tax Credit

Public Law 2025, chapter 699 extends the sunset date for the affordable housing income tax credit to December 31, 2036.

LD 2178 An Act to Establish the Independent Office of Tax Appeals and Make Other Changes to the Laws Governing the Tax Appeals Process

Public Law 2025, chapter 734 changes the tax dispute resolution and administrative tax appeals process as follows.

Part A adds to the duties and responsibilities of the taxpayer advocate and experience officer in the Department of Administrative and Financial Services, Bureau of Revenue Services the making of recommendations to further improve the tax appeals process.

Part B creates the Independent Office of Tax Appeals in the Department of Administrative and Financial Services to replace the Maine Board of Tax Appeals and simplifies and modernizes the appeals process to improve the tax dispute resolution process. Part B takes effect January 1, 2027.