

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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**JOINT STANDING COMMITTEE ON
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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.