Maine State Legislature
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BILL ANALYSIS

TO: Joint Standing Committee on Judiciary

FROM: Janet Stocco, Legislative Analyst

DATE: March 12, 2026

RE: LD 785, An Act to Enact the Remaining Recommendations of the Task Force on Changes to the Maine Indian Claims Settlement Implementing Act (Sen. Talbot Ross)

SUMMARY OF ORIGINAL BILL

A summary of LD 785 and the relationship of its provisions to the consensus recommendations from the January 2020 report of the Task Force on Changes to the Maine Indian Claims Settlement Implementing Act was distributed on November 14, 2025 during the information session on this bill. This summary is on pages 19-40 of the memorandum in the first tab of your tribal law materials binder.

SUMMARY OF SPONSOR'S PROPOSED AMENDMENT

After the public hearing, the sponsor proposed an amendment to LD 785 that would strike the text of the bill and replace it with language that would accomplish the following changes to state laws, as they pertain to the Wabanaki Nations. These amendments would not be located within the Implementing Act.

- **Legislative representation.** Under current law (3 M.R.S. §1 and §2), the Passamaquoddy Tribe, the Penobscot Nation and the Houlton Band of Maliseet Indians may each send a Representative to the Maine Legislature, who is entitled to receive a salary and allowances for constituent services and travel expenses equivalent to other members of the Legislature. Under Rules 206 and 316 of the Joint Rules of the 132nd Legislature, each of these tribal representatives has a right to a seat on the floor of the House; to be recognized to speak on pending legislation; to be appointed as a nonvoting member of a joint standing committee, whose position on legislation before that committee must be noted on the committee report; to sponsor legislation "specifically related to Indians and Indian land claims" and offer floor amendments to such legislation; and to sponsor or cosponsor expressions of legislative sentiment.

  - ***Tribal Representative for the Mi'kmaq Nation.*** The proposed amendment to LD 785 would amend 3 M.R.S. §2 to provide that, beginning with the First Regular Session of the 133rd Legislature, a representative from the Mi'kmaq Nation also has the right to receive a salary and allowances equivalent to other members of the Legislature.

- **Income tax.** Under current law (36 M.R.S. §5122(2)(ZZ)), an enrolled member of the Houlton Band of Maliseet Indians, the Mi'kmaq Nation, the Passamaquoddy Tribe or the Penobscot Nation who resides on tribal land — *i.e.,* Houlton Band Trust Land, Mi'kmaq Nation Trust Land, Passamaquoddy Indian

territory or Penobscot Indian territory ("Indian territory or trust land") — is entitled, when calculating their income for state income tax purposes, to subtract from their federal adjusted gross income the amount of their income "derived from or connected with sources on" Indian territory or trust land.

- ***Income of tribal government employees.*** The proposed amendment to LD 785 would further authorize an enrolled member of one of the Wabanaki Nations to subtract from their income for Maine income tax purposes any compensation — including the value of benefits — they received for personal services performed as an employee of the Passamaquoddy Tribe, Penobscot Nation, Houlton Band of Maliseet Indians or Mi'kmaq Nation, regardless of whether the tribal member resides on Indian territory or trust land.

➢ **Sales tax.** Current law (36 M.R.S. §1760(112, 113 & 114)), exempts the following from Maine sales tax:

(1) sales made to the Houlton Band of Maliseet Indians, the Mi'kmaq Nation, the Passamaquoddy Tribe and the Penobscot Nation;

(2) sales of property or services to a tribal member **or** a "tribal entity" — *i.e.*, an entity wholly owned by one or more Wabanaki Nations and tribal members or an entity at least 75% owned by one or more of the Wabanaki Nations that is controlled and managed by a Wabanaki Nation — that are sourced to Indian territory or trust land. For purposes of these provisions, a motor vehicle sale is sourced to Indian territory or trust land "if the vehicle is intended to be driven or transported to [Indian territory or trust land] immediately upon receipt of the vehicle." **However,** if the property or service is used primarily (> 50% of the time in the first year) off of Indian territory or trust land, the purchaser must pay use tax based on the original sales price unless a separate sales tax exemption applies.

- ***Sales of new manufactured housing to be installed on tribal land.*** The proposed amendment to LD 785 would further provide that sales of new manufactured homes to a contractor or subcontractor are exempt from sales tax if the manufactured home is "to be physically incorporated in, and become a permanent part of realty located on, [Indian territory or trust land] for sale to a tribal member."

  Analyst note: if a tribal member directly purchases new manufactured housing that will be installed on Indian territory or trust land, the purchase is exempt from sales tax under current law.

- ***Sales to tribal entities on certain tribal fee lands.*** The proposed amendment to LD 785 would provide that, for purposes of the sales tax exemption for sales to tribal entities that are sourced to tribal land, the definition of "tribal land" would include certain tribally-owned fee lands. The list of these specific tribally-owned fee lands has not yet been provided.

➢ **Transfer of Sales Tax Revenue for Sales on Indian territory or trust land.** Under current law (36 M.R.S. §1815), the State Controller transfers to the Passamaquoddy Tribe, the Penobscot Nation, the Houlton Band of Maliseet Indians and to the Mi'kmaq Nation each month an amount of sales tax revenue collected by the State in the previous month for sales occurring on each respective Wabanaki Nation's Indian territory or trust land. A sale is considered to occur on Indian territory or trust land if the following 2-part test is met (1) the seller's business is located on Indian territory or trust land and (2) the tangible personal property or taxable service is received by the purchaser on Indian territory or trust land.

- ***Transfer of sales tax for sales on certain tribal fee lands.*** The proposed amendment to LD 785 would provide that sales tax collected by the State for sales occurring on specific tribally-owned fee lands would also be transferred to each of the respective Wabanaki Nations on a monthly basis. The list of these specific tribally-owned fee lands has not yet been provided.

ISSUES FOR CONSIDERATION AND PROPOSED AMENDMENTS

1. **Ongoing negotiations:** Leaders from the Wabanaki Nations and a representative of the Office of the Governor testified that they were engaged in negotiations to develop a potential consensus amendment to LD 785. The amendment would replace the tribal sovereignty provisions of the bill with a discrete set of amendments to Maine law, including to Maine tax law, as those laws apply to the Wabanaki Nations. An attorney for the Mi'kmaq Nation subsequently informed the analyst that the Sponsor's proposed amendment reflects the outcome of these negotiations and has been agreed to by the Mi'kmaq Nation.

2. **Statutory location of sponsor's proposed amendment.** Unlike the original text of LD 785, the sponsor's proposed amendment to LD 785 proposes changes to statutes within Title 3 (Legislature) and Title 36 (Taxation) of the Maine Revised Statutes and not the Maine Implementing Act or the Mi'kmaq Nation Restoration Act. For this reason, the amended version of LD 785, if enacted, can take effect without certification from the Wabanaki Nations that they have agreed to the provisions of the law. Future amendments to the statutes included within the proposed amendment to LD 785 also would not be subject to the agreement and approval of the Wabanaki Nations.

3. **Other proposed amendments.** One member of the public submitted testimony requesting that LD 785 be amended to require the tribal governments of each of the Wabanaki Nations to allow all enrolled tribal members to vote in tribal elections, even if those members do not currently live on tribal lands.

DRAFTING ISSUES

1. If committee members vote in favor of the **original draft of LD 785**:
   a. The committee should consider how LD 785 interacts with LD 395 — these bills attempt to apply certain federal beneficial laws to the Wabanaki Nations in conflicting ways.
   b. It will be necessary to amend several provisions of the bill to reflect that it was not enacted in 2025.
   c. It may make sense to authorize the committee analyst to work with a designated individual to review several other potential drafting issues that have been identified in the bill text.

2. If committee members vote in favor of the **sponsor's proposed amendment to LD 785**:
   a. It will be necessary to develop a new title for the bill.
   b. In the legislative representation provision, a corresponding amendment should probably be made to 3 M.R.S. §1, the statute establishing how each tribal government communicates the name of its Representative-elect to the State.
   c. It will be necessary to identify (and include in the amendment text) the specific tribally-owned fee lands that are included (a) in the sales tax exemption for sales to tribal entities sourced to tribal lands and (b) in the provision of the bill addressing the transfer of sales tax revenue collected for sales on tribal lands to each Wabanaki Nation.

REQUESTS FOR INFORMATION

1. The attached list of questions compiled by a group of committee members was sent to the Offices of the Governor and Attorney General and leaders of the Wabanaki Nations. *See* Attachment A.

FISCAL INFORMATION — Not yet determined by OFPR.

ATTACHMENT A - Questions Posed by Several Committee Members LD 785

LD 785 An Act to Enact the Remaining Recommendations of the Task Force on Changes to the Maine Indian Claims Settlement Implementing Act

- What are the anticipated tangible impacts – positive and negative – on tribal communities, neighboring municipalities, and the state? (Please provide data or analysis that supports these impacts)
    - How would this legislation interact with neighboring towns or counties?
        - If trust land is acquired within a town boundary, how are local and state regulations affected?
        - Would tribal environmental standards apply where trust land touches nontribal land?
- Some testimony in previous sessions raised concerns about future state needs (like infrastructure). Has legal analysis been conducted to address whether sovereignty changes could limit the state's ability to respond to emergencies?
- What safeguards exist to protect rights of nontribal residents, workers, and businesses affected by changes in jurisdiction or law application?
    - Is it fair or constitutional that a nontribal person would fall under tribal court jurisdiction where they have no say or voting rights of representation?
- Can you identify a single other state where a legislature has retroactively altered a settlement of this magnitude without reopening the entire agreement? What precedent does this set for other negotiated settlement in Maine law?
- How would this law affect municipal powers such as zoning, taxation, emergency response, or infrastructure planning near tribal lands?
    - Have neighboring municipalities been consulted about this legislation?
- What limiting principle prevents future legislatures or courts from interpreting this bill more broadly than intended today? (Where does the expansion of authority clearly stop?)
- If courts ultimately interpret this bill differently than the sponsor intends, what is the state's fallback position?
    - Are there any severability or corrective measures? If so, what are they?
- Could this bill restrict the state's ability to respond to statewide emergencies – such as environmental hazards or public safety threats – on tribal lands?
- How does the bill ensure equal treatment of similarly situated Mainers when different legal regimes apply based solely on geography?
    - Are there safeguards to prevent regulatory arbitrage – where businesses or activities relocate specifically to avoid state law?
- Is municipality authority affected?
    - Where in the bill is municipal authority explicitly preserved?

- What tribal consultation has occurred in drafting this bill? (Tribal government only or tribal members?)

May apply to either bill

- What administrative mechanisms would be established to implement these changes effectively if the bill becomes law?
  - Which state or tribal authorities would carry out or oversee major provisions?
- Which state or tribal bodies would oversee disputes or enforcement issues arising from sovereign authority questions?
- Are there transitional steps, timelines, or benchmarks included in the bill?
- If conflicts occur as a result of implementing the legislation, who bears the burden of litigation costs?
  - Litigation cost projections (including declaratory judgement actions)
- Does the bill require changes to other Maine statutes (beyond Implementing Act)?
  - Criminal law, taxation, environmental regulation, land use
- Should the bill pass and be enacted, how will the changes be communicated to the public?
  - How will residents and businesses know – in real time – which sovereign's laws apply to them on or near tribal lands?
    - What happens when a person unknowingly violates a regulation and a state statute, who decides which governs – and how long does the process take?
  - Is there a public-facing map, notice requirement, or registry contemplated in the bill? If not, why not?
- Has the state received a formal Attorney General opinion assessing the likelihood of litigation if the bill passes? (If not, why should the Legislature proceed without an analysis?
  - Include:
    - Likelihood of litigation
    - Federal preemption risks
    - Potential constitutional challenges
    - Current law vs proposed changes
    - Which provisions of the Settlement Act or Implementing Act are to be altered
    - Relevant federal and state court decisions
    - How courts have treated similar statutory language elsewhere
- What measurable outcomes should the Legislature use to determine whether these bills were successful or harmful five years from now?

- If unintended consequences arise, what is the Legislature's ability to revisit or unwind these changes?
  - Is there a way to create a means to revisit without the consent of both parties (tribal and state)?

- Testimony has stated "this brings in federal dollars". Which programs specifically, and are any of them contingent on state participation or matching funds?
- Who funded the Harvard Study?

Title 3: LEGISLATURE

Chapter 1: ORGANIZATION OF THE LEGISLATURE

Subchapter 1: GENERAL PROVISIONS

§1. Certified rolls of members elect

The Secretary of State shall, on or before the day preceding the meeting of the Legislature, furnish to the Secretary of the preceding Senate a certified roll, under the seal of the State, of the names and residences of Senators-elect, according to the report of the Governor, and to the Clerk of the preceding House of Representatives a certified roll, under the seal of the State, of the names and residences of the Representatives-elect, according to the report of the Governor, and shall report the vacancies if any exist. [PL 1975, c. 771, §9 (AMD).]

The Tribal Clerk of the Penobscot Indian Nation shall, on or before the day preceding the meeting of the Legislature, furnish to the Clerk of the preceding House of Representatives a certification, under the seal of the Nation, of the name and residence of the Representative-elect of the Penobscot Indian Nation to the Legislature. The Tribal Clerk of the Passamaquoddy Tribe of the reservation from which the Representative-elect of that tribe has been chosen shall, on or before the day preceding the meeting of the Legislature, furnish the Clerk of the preceding House of Representatives a certification of the name and residence of the Representative-elect of the Passamaquoddy Tribe to the Legislature. Beginning with the 126th Legislature, the Tribal Clerk of the Houlton Band of Maliseet Indians shall, on or before the day preceding the meeting of the Legislature, furnish to the Clerk of the preceding House of Representatives a certification of the name and residence of the Representative-elect of the Houlton Band of Maliseet Indians to the Legislature. [PL 2009, c. 636, Pt. A, §1 (AMD).]

SECTION HISTORY

PL 1975, c. 771, §9 (AMD). PL 1983, c. 481 (AMD). PL 2009, c. 636, Pt. A, §1 (AMD).

§2. Salary, compensation and travel-related expenses of Members of the Legislature and representatives of Indian tribes

[skip to relevant paragraph]

The member of the Penobscot Indian Nation, the member of the Passamaquoddy Indian Tribe and, beginning with the Second Regular Session of the 125th Legislature, the member of the Houlton Band of Maliseet Indians elected to represent their tribes at the Legislature are entitled to receive a salary equal to the salary of members of the Senate and the House of Representatives, including a cost-of-living adjustment, for each regular session and an allowance for constituent service and allowances for travel-related expenses, which are housing, meals, mileage and tolls, to the same extent as members of the House of Representatives for attendance at each legislative session or authorized committee meeting. For the duration of any special session of the Legislature, they are entitled to receive the same per diem payment and allowances, including travel-related expenses, which are housing, meals, mileage and tolls, as any member of the Senate and House of Representatives. [PL 2023, c. 2, §4 (AMD).]

[remainder of section omitted]

Title 36: TAXATION
Part 1: GENERAL PROVISIONS
Chapter 7: UNIFORM ADMINISTRATIVE PROVISIONS

§111. Definitions

As used in this Title, unless the context otherwise indicates, the following terms have the following meanings. [PL 1981, c. 698, §174 (AMD).]

[only relevant definitions shown here]

...

1-D. Houlton Band of Maliseet Indians. "Houlton Band of Maliseet Indians" has the same meaning as in Title 30, section 6203, subsection 2. [PL 2021, c. 681, Pt. C, §1 (NEW).]

1-E. Houlton Band Trust Land. "Houlton Band Trust Land" has the same meaning as in the federal Houlton Band of Maliseet Indians Supplementary Claims Settlement Act of 1986, Public Law 99-566, Section 2(2). [PL 2021, c. 681, Pt. C, §2 (NEW).]

1-F. Mi'kmaq Nation. "Mi'kmaq Nation" has the same meaning as in Title 30, section 7203, subsection 4. [PL 2025, c. 470, Pt. B, §1 (NEW); PL 2025, c. 470, Pt. B, §7 (AFF).]

1-G. Mi'kmaq Nation Trust Land. "Mi'kmaq Nation Trust Land" has the same meaning as in Title 30, section 7203, subsection 6. [PL 2025, c. 470, Pt. B, §2 (NEW); PL 2025, c. 470, Pt. B, §7 (AFF).]

...

2-A. Passamaquoddy Indian territory. "Passamaquoddy Indian territory" has the same meaning as in Title 30, section 6203, subsection 6. [PL 2021, c. 681, Pt. C, §3 (NEW).]

2-B. Passamaquoddy Tribe. "Passamaquoddy Tribe" has the same meaning as in Title 30, section 6203, subsection 7. [PL 2021, c. 681, Pt. C, §4 (NEW).]

2-C. Penobscot Indian territory. "Penobscot Indian territory" has the same meaning as in Title 30, section 6203, subsection 9. [PL 2021, c. 681, Pt. C, §5 (NEW).]

2-D. Penobscot Nation. "Penobscot Nation" has the same meaning as in Title 30, section 6203, subsection 10. [PL 2021, c. 681, Pt. C, §6 (NEW).]

...

8. Tribal entity. "Tribal entity" means a business entity:

A. Wholly owned by the Houlton Band of Maliseet Indians, the Mi'kmaq Nation, the Passamaquoddy Tribe, the Penobscot Nation, a tribal member or tribal members or some combination thereof. For purposes of determining ownership of an entity, a married couple including at least one tribal member is treated as one tribal member, regardless of which spouse owns the entity; or [PL 2025, c. 470, Pt. B, §3 (AMD); PL 2025, c. 470, Pt. B, §7 (AFF).]

B. When 75% of the ownership interests are held in aggregate by the Houlton Band of Maliseet Indians, the Mi'kmaq Nation, the Passamaquoddy Tribe or the Penobscot Nation and the entity is controlled and managed by the Houlton Band of Maliseet Indians, the Mi'kmaq Nation, the Passamaquoddy Tribe or the Penobscot Nation, consistent with the requirements of 13 Code of Federal Regulations, Section 124.109(c)(4); as determined by the federal Small Business Administration or the assessor as consistent with 13 Code of Federal Regulations, Section 124.109(c)(4)(i)(A); or as determined by the federal Small Business Administration as consistent with 13 Code of Federal Regulations, Section 124.109(c)(4)(i)(B). [PL 2025, c. 470, Pt. B, §3 (AMD); PL 2025, c. 470, Pt. B, §7 (AFF).]

A tribal entity must be a separate and distinct legal entity organized or chartered by federal, state or tribal authorities. [PL 2025, c. 470, Pt. B, §3 (AMD); PL 2025, c. 470, Pt. B, §7 (AFF).]

9. Tribal land. "Tribal land" means land within the Houlton Band Trust Land, the Mi'kmaq Nation Trust Land, the Passamaquoddy Indian territory or the Penobscot Indian territory. [PL 2025, c. 470, Pt. B, §4 (AMD); PL 2025, c. 470, Pt. B, §7 (AFF).]

10. Tribal member. "Tribal member" means an enrolled member of the Houlton Band of Maliseet Indians, the Mi'kmaq Nation, the Passamaquoddy Tribe or the Penobscot Nation. [PL 2025, c. 470, Pt. B, §5 (AMD); PL 2025, c. 470, Pt. B, §7 (AFF).]

Title 36: TAXATION
Part 3: SALES AND USE TAX
Chapter 211: GENERAL PROVISIONS

§1760. Exemptions

Subject to the provisions of section 1760-C, no tax on sales or use may be collected upon or in connection with: [PL 2019, c. 379, Pt. B, §4 (AMD).]

[only relevant subsections shown here]

...

112. Tribes. Sales to the Houlton Band of Maliseet Indians, the Mi'kmaq Nation, the Passamaquoddy Tribe or the Penobscot Nation. For purposes of section 1760-C, sales to the tribes identified in this subsection for any purpose are exempt. [PL 2025, c. 470, Pt. C, §1 (AMD); PL 2025, c. 470, Pt. C, §2 (AFF).]

113. Tribal members. Sales to a tribal member that are sales sourced to tribal land, except that, if the property or service is used by the purchaser, including any lessee, primarily outside of tribal land, the purchaser is liable for use tax based on the original sale price, unless otherwise exempt under this Part.

For purposes of this subsection:

A. "Primarily" means more than 50% of that period of time that begins on the date on which the property or service is first placed in service by the purchaser and ends one year from that date or at the time that the property or service is sold, scrapped, destroyed or otherwise permanently removed from service, whichever occurs first; and [PL 2021, c. 681, Pt. D, §2 (NEW); PL 2021, c. 681, Pt. D, §4 (AFF).]

B. "Sales sourced to tribal land" means sales sourced pursuant to section 1819 to a location on tribal land. In addition, sales of motor vehicles other than those that are being leased for a period of less than one year to a tribal member are sales sourced to tribal land if the vehicle is intended to be driven or transported to tribal land immediately upon receipt of the vehicle. [PL 2025, c. 271, Pt. B, §2 (AMD); PL 2025, c. 271, Pt. B, §5 (AFF).]

114. Tribal entities. Sales to a tribal entity that are sales sourced to tribal land, except that, if the property or service is used by the purchaser, including any lessee, primarily outside of tribal land, the purchaser is liable for use tax based on the original sale price, unless otherwise exempt under this Part.

For purposes of this subsection:

A. "Primarily" means more than 50% of that period of time that begins on the date on which the property or service is first placed in service by the purchaser and ends one year from that date or at the time that the property or service is sold, scrapped, destroyed or otherwise permanently removed from service, whichever occurs first; and [PL 2021, c. 681, Pt. D, §3 (NEW); PL 2021, c. 681, Pt. D, §4 (AFF).]

B. "Sales sourced to tribal land" means sales sourced pursuant to section 1819 to a location on tribal land. In addition, sales of motor vehicles other than those that are being leased for a period of less than one year to a tribal entity are sales sourced to tribal land if the vehicle is intended to be driven or transported to tribal land immediately upon receipt of the vehicle. [PL 2025, c. 271, Pt. B, §3 (AMD); PL 2025, c. 271, Pt. B, §5 (AFF).]

...

Title 36: TAXATION
Part 3: SALES AND USE TAX
Chapter 213: SALES TAX

§1815. Tax from sales occurring on tribal land

1. Passamaquoddy Sales Tax Fund. The Passamaquoddy Sales Tax Fund, referred to in this section as "the Passamaquoddy fund," is established as a dedicated account to be administered by the Treasurer of State for the purpose of returning sales tax revenue to the Passamaquoddy Tribe pursuant to subsections 2 and 3. [PL 2021, c. 681, Pt. E, §2 (AMD); PL 2021, c. 681, Pt. E, §3 (AFF).]

1-A. Penobscot Sales Tax Fund. The Penobscot Sales Tax Fund, referred to in this section as "the Penobscot fund," is established as a dedicated account to be administered by the Treasurer of State for the purpose of returning sales tax revenue to the Penobscot Nation pursuant to subsections 2 and 3. [PL 2021, c. 681, Pt. E, §2 (NEW); PL 2021, c. 681, Pt. E, §3 (AFF).]

1-B. Maliseet Sales Tax Fund. The Maliseet Sales Tax Fund, referred to in this section as "the Maliseet fund," is established as a dedicated account to be administered by the Treasurer of State for the purpose of returning sales tax revenue to the Houlton Band of Maliseet Indians pursuant to subsections 2 and 3. [PL 2021, c. 681, Pt. E, §2 (NEW); PL 2021, c. 681, Pt. E, §3 (AFF).]

1-C. Mi'kmaq Sales Tax Fund. The Mi'kmaq Sales Tax Fund, referred to in this section as "the Mi'kmaq fund," is established as a dedicated account to be administered by the Treasurer of State for the purpose of returning sales tax revenue to the Mi'kmaq Nation pursuant to subsections 2 and 3. [PL 2025, c. 470, Pt. D, §2 (NEW); PL 2025, c. 470, Pt. D, §6 (AFF).]

2. Monthly transfer. By the 20th day of each month, the assessor shall notify the State Controller and the Treasurer of State of the amount of revenue attributable to the tax collected under this chapter in the previous month on sales occurring on the Passamaquoddy Indian territory, the Penobscot Indian territory, the Houlton Band Trust Land and the Mi'kmaq Nation Trust Land, respectively, reduced by the transfer to the Local Government Fund required by Title 30-A, section 5681. When notified by the assessor, the State Controller shall transfer those amounts to the Passamaquoddy fund, the Penobscot fund, the Maliseet fund and the Mi'kmaq fund, respectively.

For purposes of this subsection, a sale occurs on the Passamaquoddy Indian territory, the Penobscot Indian territory, the Houlton Band Trust Land or the Mi'kmaq Nation Trust Land if:

A. The business location of the seller from which the purchase is made is on Passamaquoddy Indian territory, Penobscot Indian territory, Houlton Band Trust Land or Mi'kmaq Nation Trust Land, respectively; and [PL 2025, c. 470, Pt. D, §3 (AMD); PL 2025, c. 470, Pt. D, §6 (AFF).]

B. The tangible personal property or taxable service is received by the purchaser also on Passamaquoddy Indian territory, Penobscot Indian territory, Houlton Band Trust Land or Mi'kmaq Nation Trust Land, respectively. For purposes of this paragraph, "received" has the same meaning as in section 1819. [PL 2025, c. 470, Pt. D, §3 (AMD); PL 2025, c. 470, Pt. D, §6 (AFF).]

3. Monthly payment. By the end of each month, the Treasurer of State shall make payments to the Passamaquoddy Tribe from the Passamaquoddy fund, to the Penobscot Nation from the Penobscot fund, to the Houlton Band of Maliseet Indians from the Maliseet fund and to the Mi'kmaq Nation from the Mi'kmaq fund equal to the amounts transferred into the respective fund. [PL 2025, c. 470, Pt. D, §4 (AMD); PL 2025, c. 470, Pt. D, §6 (AFF).]

4. Quarterly reconciliation. The monthly payments due under this section must be adjusted by any credit or debit necessary for a quarterly reconciliation of payments and transfers made under this section for any erroneous payment or transfers, any erroneous collection and any corresponding refund and by any subsequent assessment, remittance or refund of sales tax to or by the State. [PL 2025, c. 470, Pt. D, §5 (AMD); PL 2025, c. 470, Pt. D, §6 (AFF).]

SECTION HISTORY

PL 1999, c. 477, §1 (NEW). PL 2021, c. 681, Pt. E, §2 (AMD). PL 2021, c. 681, Pt. E, §3 (AFF). PL 2025, c. 470, Pt. D, §§2-5 (AMD). PL 2025, c. 470, Pt. D, §6 (AFF).

Title 36: TAXATION
Part 8: INCOME TAXES
Chapter 801: DEFINITIONS

§5102. Definitions

The following definitions shall apply throughout this Part, except as the context may otherwise require: [P&SL 1969, c. 154, §F/§1 (NEW).]

[only relevant subsections shown here]

...

1-C. Maine adjusted gross income. "Maine adjusted gross income" has the following meanings.

A. "Maine adjusted gross income" means, for a resident individual, the federal adjusted gross income of that individual, as modified by section 5122. [PL 1985, c. 783, §17 (NEW).]

B. "Maine adjusted gross income" means, for a nonresident individual, that part of the nonresident individual's federal adjusted gross income derived from sources within this State, as determined under section 5142. [RR 2025, c. 1, Pt. F, §18 (COR).]

...

5-A. Tribal member residing on tribal land. "Tribal member residing on tribal land" means an individual who is a tribal member and:

A. Who is domiciled on tribal land, unless:

(1) The tribal member does not maintain a permanent place of abode on tribal land, maintains a permanent place of abode off of tribal land and spends in the aggregate not more than 30 days of the taxable year on tribal land; or

(2) Within any period of 548 consecutive days, the tribal member:

(a) Is present in a foreign country or countries for at least 450 days;

(b) Is not present on tribal land for more than 90 days;

(c) Does not maintain a permanent place of abode on tribal land at which a minor child of the tribal member or the tribal member's spouse is present for more than 90 days, unless the tribal member and the tribal member's spouse are legally separated; and

(d) During the nonresident portion of the taxable year with which, or within which, such period of 548 consecutive days begins and the nonresident portion of the taxable year with which, or within which, such period ends, is present on tribal land for a number of days that does not exceed an amount that bears the same ratio to 90 as the number of days contained in such portion of the taxable year bears to 548; or [PL 2021, c. 681, Pt. G, §1 (NEW); PL 2021, c. 681, Pt. G, §6 (AFF).]

B. Who is not domiciled on tribal land, but maintains a permanent place of abode on tribal land and spends in the aggregate more than 183 days of the taxable year on tribal land, unless the tribal member is in the Armed Forces of the United States. [PL 2021, c. 681, Pt. G, §1 (NEW); PL 2021, c. 681, Pt. G, §6 (AFF).]

The geographic location of a political organization or political candidate that receives one or more contributions from the tribal member is not in and of itself determinative on the question of whether the tribal member is domiciled on tribal land. The geographic location of a professional advisor retained by a tribal member or the geographic location of a financial institution with an active account or loan of a tribal member may not be used to determine whether or not a tribal member is domiciled on tribal land. For

purposes of this subsection, "professional advisor" includes, but is not limited to, a person that renders medical, financial, legal, accounting, insurance, fiduciary or investment services. Charitable contributions may not be used to determine whether or not a tribal member is domiciled on tribal land. [PL 2021, c. 681, Pt. G, §1 (NEW); PL 2021, c. 681, Pt. G, §6 (AFF).]

...

Title 36: TAXATION
Part 8: INCOME TAXES
Chapter 805: COMPUTATION OF TAXABLE INCOME OF RESIDENT INDIVIDUALS

§5122. Modifications

[only relevant provisions shown here]

...

2. Subtractions. Federal adjusted gross income shall be reduced by:

ZZ. For a tribal member residing on tribal land and for an estate of a decedent who at the time of death was a tribal member residing on tribal land, the Maine adjusted gross income derived from or connected with sources on tribal land as determined under section 5132 if the net amount is greater than zero. [PL 2021, c. 681, Pt. G, §4 (NEW); PL 2021, c. 681, Pt. G, §6 (AFF); RR 2021, c. 2, Pt. A, §127 (RAL).]

Sponsor's Proposed Amendment to LD 785
For Work Session 3/12/26

Mi'kmaq Nation Representative to the Legislature

[limited new language both underlined and highlighted for ease of reference]

§2. Salary, compensation and travel-related expenses of Members of the Legislature and representatives of Indian tribes

Each member of the Senate and House of Representatives, beginning with the first Wednesday of December 2000 until the day before the first Wednesday of December 2024, is entitled to $10,815 in the first year and $7,725 in the 2nd year of each biennium, except that if a Legislator who is a recipient of retirement benefits from the federal Social Security Administration files a written request with the Executive Director of the Legislative Council within one week after the biennium commences, the Legislator is entitled to $9,270 in each year of the biennium. Beginning with the first Wednesday of December 2024, each member of the Senate and House of Representatives is entitled to $25,000 in the first year and $20,000 in the 2nd year of each biennium, except that if a Legislator who is a recipient of retirement benefits from the federal Social Security Administration files a written request with the Executive Director of the Legislative Council within one week after the biennium commences, the Legislator is entitled to $22,500 in each year of the biennium. Each member of the Senate and the House of Representatives must receive a cost-of-living adjustment in annual legislative salary, except that the percentage increase may not exceed 5% in any year, and except that the percentage increase may not exceed 3% beginning with the fiscal year ending June 30, 2014. Beginning December 1, 2001, the salary for each legislative session must be adjusted each December 1st by the percentage change in the Consumer Price Index for the most recently concluded fiscal year; except that a member of the Senate or the House of Representatives may not receive a cost-of-living adjustment in annual legislative salary for the Second Regular Session of the 124th Legislature, and except that a member of the Senate or the House of Representatives may not receive a cost-of-living adjustment in annual legislative salary for the Second Regular Session of the 125th Legislature and the First Regular Session and the Second Regular Session of the 126th Legislature, and any percentage change in the Consumer Price Index for the fiscal years ending June 30, 2011, June 30, 2012 and June 30, 2013 may not be applied to the base salary. In addition, each Legislator is entitled to be paid mileage for travel at each legislative session to and from that Legislator's place of abode at a rate of 55¢ per mile or the federal standard mileage rate, whichever is lower, the mileage to be determined by the most reasonable direct route, except that Legislators may be reimbursed for tolls paid for travel on the Maine Turnpike as long as they have a receipt for payment of the tolls, such tolls to be reimbursed when Legislators use the Maine Turnpike in traveling to and from sessions of the Legislature or in performance of duly authorized committee assignments. Each Legislator is entitled to mileage on the first day of the session, and those amounts of salary and expenses at such times as the Legislature may determine during the session, and the balance at the end of the session, except that, effective January 1, 2026, a Legislator may choose to be paid the salary for each year of the biennium to which that Legislator is entitled pursuant to this section in approximately equal payments over that corresponding year of the biennium, and a Legislator who chooses this option must do so prior to the beginning of each regular session. [PL 2025, c. 482, §1 (AMD).]

The first regular session of the Legislature, after its convening, shall adjourn no later than the 3rd Wednesday in June and the 2nd regular session of the Legislature shall adjourn no later than the 3rd Wednesday in April. The Legislature, in case of emergency, may by a vote of 2/3 of the members of each House present and voting, extend the date for adjournment for the first or 2nd regular session by no more

than 5 legislative days, and in case of further emergency, may by a vote of 2/3 of the members of each House present and voting, further extend the date for adjournment by 5 additional legislative days. The times for adjournment for the first and 2nd regular sessions may also be extended for one additional legislative day for the purpose of considering possible objections of the Governor to any bill or resolution presented to the Governor by the Legislature under the Constitution of Maine, Article IV, Part Third, Section 2. [PL 2019, c. 475, §11 (AMD).]

A member of the Senate or House of Representatives may not be absent without leave for more than 5 legislative days in the first regular session or for more than 3 legislative days in the second regular session. A member who violates this paragraph must have the member's salary reduced by an amount as determined by the Legislative Council for each legislative day of absence without leave. At the beginning of each Legislature, the Legislative Council shall establish policies and procedures to record attendance for each legislative day and set the salary reduction for members who violate this paragraph. [PL 2015, c. 134, §1 (NEW).]

Except as provided in this section, each member of the Senate and House of Representatives is entitled to the travel-related expenses of a meal allowance in the amount of $50, or a higher amount set by the Legislative Council, and a housing allowance in the amount of $70, or a higher amount set by the Legislative Council, for each day in attendance at sessions of the Legislature and for each day the member occupies overnight accommodations away from home either immediately preceding or immediately following attendance at daily sessions of the Legislature. The presiding officers may establish reasonable policies regarding allowances for meals and overnight accommodations for the day immediately preceding the session, which may include policies regarding whether an allowance is paid, whether the full amount or a portion of the allowance is paid and whether receipts are required. In lieu of the meal and housing allowance, each member is entitled to a daily meal allowance and actual daily mileage. Each member of the Senate also receives an annual allowance for constituent services in the amount of $2,000, $1,300 in January and $700 in the month following adjournment of the regular session. Each member of the House of Representatives also receives an annual allowance for constituent services in the amount of $1,500, $1,005 in January and $495 in the month following adjournment of the regular session. Notwithstanding this section, during the first regular session of each legislative biennium, a member of the Senate or the House of Representatives may elect to receive the first payment of the annual allowance for constituent services in December following convening of the Legislature by notifying the Executive Director of the Legislative Council in the manner prescribed by the executive director. The Executive Director of the Legislative Council shall inform Legislators of the choice available for payment of the allowance for constituent services in the first year of the legislative biennium and of any tax implications associated with exercising that choice. To set the amount of an allowance under this paragraph, at least 6 members of the Legislative Council must vote in favor of the allowance at the beginning of the first regular session or second regular session of a legislative biennium. The amount of an allowance set by the Legislative Council under this paragraph may not exceed the regular federal per diem rate for lodging, meals and incidental expenses applicable to that allowance. [PL 2025, c. 490, §1 (AMD).]

Each member of the Senate and House of Representatives must be reimbursed for actual regular airfare expenses from the member's place of abode to Augusta for one round trip each week when the Legislature is in regular session and, when the Legislature is not in regular session, for days when meetings or daily sessions are held, as long as the distance from the member's place of abode to Augusta is more than 150 miles, the mileage is determined by the most reasonable direct route and reimbursement is capped at commercial flight rate. [PL 2019, c. 475, §12 (AMD).]

The President of the Senate and the Speaker of the House of Representatives shall receive an additional 50% above regular compensation, the majority and minority leaders of the Senate and House of

Representatives shall receive an additional 25% above regular compensation and the assistant majority and minority leaders of the Senate and House of Representatives shall receive an additional 12 1/2% above regular compensation. [PL 1975, c. 750, §1 (RPR).]

In addition to the salary paid for the first and 2nd regular sessions of the Legislature, when a special session is called, the members of the Senate and House of Representatives must each be compensated $100 for every day's attendance, expenses and mileage pursuant to this section; except that if a special session is called during the time period specified in this section for a first regular session or 2nd regular session, the special session per diem does not apply. [PL 2003, c. 691, §1 (AMD); PL 2003, c. 691, §2 (AFF).]

No additional expenses may be paid to Legislators from the Legislative Account unless authorized by the President of the Senate or Speaker of the House of Representatives during any regular session. [PL 1985, c. 693, §5 (AMD).]

The member of the Penobscot Indian Nation, the member of the Passamaquoddy Indian Tribe ~~and~~, beginning with the Second Regular Session of the 125th Legislature, the member of the Houlton Band of Maliseet Indians and, beginning with the First Regular Session of the 133rd Legislature, the member of the Mi'kmaq Nation elected to represent their tribes at the Legislature are entitled to receive a salary equal to the salary of members of the Senate and the House of Representatives, including a cost-of-living adjustment, for each regular session and an allowance for constituent service and allowances for travel-related expenses, which are housing, meals, mileage and tolls, to the same extent as members of the House of Representatives for attendance at each legislative session or authorized committee meeting. For the duration of any special session of the Legislature, they are entitled to receive the same per diem payment and allowances, including travel-related expenses, which are housing, meals, mileage and tolls, as any member of the Senate and House of Representatives. [PL 2023, c. 2, §4 (AMD).]

The President of the Senate or the Speaker of the House shall, at all times, whether the Legislature be in session or not, have the authority to approve accounts and vouchers for payment. [PL 1975, c. 750, §1 (RPR).]

The President of the Senate, the Speaker of the House of Representatives, the floor leaders and their assistants and members of a committee, with the approval of the President of the Senate or the Speaker of the House of Representatives as to members of a committee, may also meet on days when the Legislature is not in daily session at any convenient location within the State. Each member of the Senate and House of Representatives is entitled to receive $55 for every day's attendance when meetings or daily sessions are held and the travel-related expenses of a meal allowance in the amount of $50, or a higher amount set by the Legislative Council, and a housing allowance whereby actual lodging expenses will be reimbursed at the single-room rate, as long as a receipt is submitted to the Executive Director of the Legislative Council for each day in attendance at such meetings or daily sessions and for each day that member occupies overnight accommodations away from home either immediately preceding or immediately following attendance at daily sessions of the Legislature and actual daily mileage allowances at the rate of 55¢ per mile or the federal standard mileage rate, whichever is lower, for travel to and from that Legislator's place of abode, the mileage to be determined by the most reasonable direct route. In lieu of the meal and housing allowance, each member is entitled to a daily meal allowance and actual daily mileage allowances. To set the amount of an allowance under this paragraph, at least 6 members of the Legislative Council must vote in favor of the allowance at the beginning of the first regular session or second regular session of a legislative biennium. The amount of an allowance set by the Legislative Council under this paragraph may not exceed the regular federal per diem rate for lodging, meals and incidental expenses applicable to that allowance. [PL 2025, c. 490, §2 (AMD).]

The expenses of members of the Legislature traveling outside the State shall be reimbursed for their actual expenses provided that the expense vouchers are approved by the President of the Senate or the Speaker of the House of Representatives. [PL 1977, c. 564, §2 (NEW).]

If a member of the Legislature dies or otherwise vacates the office, the successor is entitled to a salary from the date of seating equal to the salary that would have been afforded to the successor had the successor been seated at the start of the biennium, except that the salary must be prorated from the date the successor is sworn into office. [PL 2025, c. 490, §3 (AMD).]

Legislators may purchase one set of the Maine Revised Statutes Annotated at the State's cost, which may not be resold. [RR 2013, c. 2, §3 (COR).]

SECTION HISTORY

PL 1965, c. 342 (AMD). PL 1965, c. 412, §§2,3 (AMD). PL 1967, c. 469 (AMD). PL 1967, c. 531 (AMD). P&SL 1969, c. 197, §D1 (AMD). PL 1969, c. 489, §§1,2,4 (AMD). PL 1971, c. 112

Taxation

Income Tax

- *Exemption for Tribal Members Employed by Tribes, Irrespective of Where they Reside. MRS proposed this alternative language, which the tribal attorneys accepted with the additional edit which is highlighted below:*

36 MRSA §5102,, sub-§5-B, is enacted to read:

5-B. Tribal member compensation. "Tribal member compensation" means compensation received by an individual who is a tribal member, and by an estate of a decedent who at the time of death was a tribal member, for personal services performed as an employee of the Passamaquoddy Tribe, the Penobscot Nation, the Houlton Band of Maliseet Indians, or the Mi'kmaq Nation. For purposes of this subsection, "compensation" means all taxable remuneration for services performed by the individual as an employee of the Passamaquoddy Tribe, the Penobscot Nation, the Houlton Band of Maliseet Indians, or the Mi'kmaq Nation, including the cash value of such remuneration (including benefits) paid in any medium other than cash.

36 MRSA §5122, sub-§2, ¶CCC is enacted to read:

CCC. To the extent included in federal adjusted gross income and to the extent otherwise subject to Maine income tax, an amount equal to tribal member compensation, notwithstanding where the tribal member resides;

Sales Tax

- *Sales Tax Exemption for Manufactured Housing to be Installed on Tribal lands; alternative language proposed by MRS to achieve what it understands to be the intent of the language first proposed by Tribal attorneys, which has been accepted by the tribal attorneys subject to the insertion of the word "new" before "manufactured housing" in the opening paragraph of section 113 below:*

[changes marked but not highlighted in yellow are just reformatting the provision]:

Sponsor's Proposed Amendment to LD 785
For Work Session 3/12/26

36 MRSA §1760, sub-§113 is amended to read:

113. Tribal members. Sales to a tribal member that are sales sourced to tribal land, and sales of new manufactured housing for installation on tribal land, except that, if the property or service is used by the purchaser, including any lessee, primarily outside of tribal land, the purchaser is liable for use tax based on the original sale price, unless otherwise exempt under this Part.

For purposes of this subsection:

A. "Primarily" means more than 50% of that period of time that begins on the date on which the property or service is first placed in service by the purchaser and ends one year from that date or at the time that the property or service is sold, scrapped, destroyed or otherwise permanently removed from service, whichever occurs first; and

B. "Sales sourced to tribal land" means sales sourced pursuant to section 1819 to a location on tribal land. ~~In addition, sales of motor vehicles other than those that are being leased for a period of less than one year to a tribal member are sales sourced to tribal land if the vehicle is intended to be driven or transported to tribal land immediately upon receipt of the vehicle.~~ In addition, the following sales are also sales sourced to tribal land for purposes of this subsection:

(1) Sales of motor vehicles other than those that are being leased for a period of less than one year to a tribal member are sales sourced to tribal land if the vehicle is intended to be driven or transported to tribal land immediately upon receipt of the vehicle; and

(2) sales of new manufactured housing to a tribal member that is intended to be installed on tribal land immediately upon receipt or delivery.

C. "Sales of new manufactured housing for installation on tribal land" means sales to a construction contractor or its subcontractor of new manufactured housing that is to be physically incorporated in, and become a permanent part of realty located on, tribal land for sale to a tribal member.

- *Amendments to Tribal 95% Sales Tax Fund; language originally proposed by Tribal attorneys, and endorsed by MRS without change:*

Proposed Modification to 36 MRSA 1815(2) amended to read as follows:

2. Monthly transfer. By the 20th day of each month, the assessor shall notify the State Controller and the Treasurer of State of the amount of revenue attributable to the tax collected under this chapter in the previous month on sales occurring on the Passamaquoddy Indian territory, the Penobscot Indian territory, the Houlton Band Trust Land and the Mi'kmaq Nation Trust Land, respectively, reduced by the transfer to the Local Government Fund required by Title 30-A, section 5681. When notified by the assessor, the State Controller shall transfer those amounts to the Passamaquoddy fund, the Penobscot fund, the Maliseet fund and the Mi'kmaq fund, respectively

For purposes of this subsection, a sale occurs on the Passamaquoddy Indian territory, the Penobscot Indian territory, the Houlton Band Trust Land or the Mi'kmaq Nation Trust Land if:

A. The business location of the seller from which the purchase is made is on Passamaquoddy Indian territory, Penobscot Indian territory, Houlton Band Trust Land or Mi'kmaq Nation Trust Land, respectively; or on any of the following land owned by either the Passamaquoddy Tribe, the Penobscot Nation, the Houlton Band of Maliseet Indians, or the Mi'kmaq Nation: **[insert description of Tribally-owned fee land]** ; and

B. The tangible personal property or taxable service is received by the purchaser also on Passamaquoddy Indian territory, Penobscot Indian territory, Houlton Band Trust Land or Mi'kmaq Nation Trust Land, respectively; or on any of the following land owned by either the Passamaquoddy Tribe, the Penobscot Nation, the Houlton Band of Maliseet Indians, or the Mi'kmaq Nation: **[insert description of Tribally-owned fee land]** . For purposes of this paragraph, "received" has the same meaning as in section 1819.

- *Sales Tax Exemption for Tribal Entity Purchases on Certain Tribally-owned fee land; language originally proposed by Tribal Attorneys and endorsed by MRS without change:*

Proposed Modification to 36 MRSA 1760(114) is amended to read as follows:

114. Tribal entities. Sales to a tribal entity that are sales sourced to tribal land, except that, if the property or service is used by the purchaser, including any lessee, primarily outside of tribal land, the purchaser is liable for use tax based on the original sale price, unless otherwise exempt under this Part.

For purposes of this subsection:

A. "Primarily" means more than 50% of that period of time that begins on the date on which the property or service is first placed in service by the purchaser and ends one year from that date or at the time that the property or service is sold, scrapped, destroyed or otherwise permanently removed from service, whichever occurs first; ~~and~~

B. "Sales sourced to tribal land" means sales sourced pursuant to section 1819 to a location on tribal land. In addition, sales of motor vehicles other than those that are

being leased for a period of less than one year to a tribal entity are sales sourced to tribal land if the vehicle is intended to be driven or transported to tribal land immediately upon receipt of the vehicle~~.~~; and

C. "Tribal land" means land within the Passamaquoddy Indian territory, Penobscot Indian territory, Houlton Band Trust Land or Mi'kmaq Nation Trust Land, and any of the following land owned by either the Passamaquoddy Tribe, the Penobscot Nation, the Houlton Band of Maliseet Indians, or the Mi'kmaq Nation: [**insert description of Tribally-owned fee land**].

Sponsor's Additional Proposed Amend. to LD 785

Stocco, Janet

From: Reid, Jerry <Jerry.Reid@maine.gov>
Sent: Tuesday, March 17, 2026 9:20 AM
To: Stocco, Janet
Subject: FW: Public Property exemption for Federally Recognized Tribes. LD 785

Importance: High

This message originates from outside the Maine Legislature.

Hi Janet. I'm seeing that you were not copied on this email so I'm forwarding in the event that it has not yet reached you. Thanks!

From: Craig Sanborn <csanborn@micmac-nsn.gov>
Sent: Monday, March 16, 2026 6:10 PM
To: Carney, Anne <anne.carney@legislature.maine.gov>; Kuhn, Amy <amy.kuhn@legislature.maine.gov>; TalbotRoss, Rachel <rachel.talbotross@legislature.maine.gov>
Cc: Reid, Jerry <Jerry.Reid@maine.gov>
Subject: FW: Public Property exemption for Federally Recognized Tribes. LD 785
Importance: High

EXTERNAL: This email originated from outside of the State of Maine Mail System. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good morning Senator Carney, Representative Kuhn, and Senator TalbotRoss,

The Mi'kmaq Nation's requests to add "Tribal Governments" to the public property exemptions located **at 36 MRSA. Section 651.1.**

The Governor's Office has agreed to this exemption.

Underlying reason why the Nations request this exemption:
The tribal court house tax bill is $25,000. This property was sold to the Nation by the University of Maine at Presque Isle, and was not previously taxed by the City of Presque Isle, so as a practical matter, they are not losing pre-existing tax revenue. We are struggling to get the Court up and running due to cost of operations, and while $25k might not seem like a lot to some entities, to us it is a lot. Especially when you consider that the federal land into trust process can often take 5 or more years (5 yrs * $25,000 = $125,000)

Adding this exemption would bring parity to the Tribal Nation with all other types of governments within the State. See at ...Section A. The Property of the **United States**...B. The property of the **State of Maine**..., and D. The property of any **public municipal corporation** of this State appropriated to public uses..." are exempt from property taxation. Further, there is limited room for additional unforeseen tax consequences to arise with its adoption.

The accepted proposed language:

"H. The property of any Federally Recognized Nation within this State appropriated to public uses, if located within 50 miles of the Nation's existing federal trust lands, reservation status lands, or tribal jurisdictional lands, and an application to place the land into federal trust status has been initiated."

Title 36: TAXATION

Current Law

Part 2: PROPERTY TAXES

Chapter 105: CITIES AND TOWNS

Subchapter 4: EXEMPTIONS

§651. Public property

The following public property is exempt from taxation:

1. Public property.

A. The property of the United States so far as the taxation of such property is prohibited under the Constitution and laws of the United States; [RR 2013, c. 1, §51 (COR).]

B. The property of the State of Maine; [RR 2013, c. 1, §51 (COR).]

B-1. Real estate owned by the Water Resources Board of the State of New Hampshire and used for the preservation of recreational facilities in this State; [RR 2013, c. 1, §51 (COR).]

C. All property which by the Articles of Separation is exempt from taxation; [RR 2013, c. 1, §51 (COR).]

D. The property of any public municipal corporation of this State appropriated to public uses, if located within the corporate limits and confines of such public municipal corporation; [RR 2013, c. 1, §51 (COR).]

E. The pipes, fixtures, hydrants, conduits, gatehouses, pumping stations, reservoirs and dams, used only for reservoir purposes, of public municipal corporations engaged in supplying water, power or light, if located outside of the limits of such public municipal corporation; [RR 2013, c. 1, §51 (COR).]

F. All airports and landing fields and the structures erected thereon or contained therein of public municipal corporations whether located within or without the limits of such public municipal corporations. Any structures or land contained within such airport not used for airport or aeronautical purposes shall not be entitled to this exemption. Any public municipal corporation which is required to pay taxes to another such corporation under this paragraph with respect to any airport or landing field shall be reimbursed by the county wherein the airport is situated; and [RR 2013, c. 1, §51 (COR).]

G. The pipes, fixtures, conduits, buildings, pumping stations and other facilities of a public municipal corporation used for sewage disposal, if located outside the limits of such public municipal corporation. [PL 1967, c. 115 (NEW).]

proposed Amend. adds new 9-H →

[RR 2013, c. 1, §51 (COR).]

SECTION HISTORY
PL 1965, c. 125 (AMD). PL 1967, c. 115 (AMD). PL 1981, c. 492, §D6 (AMD). PL 1981, c. 595, §4 (AMD). RR 2013, c. 1, §51 (COR).

The Revisor's Office cannot provide legal advice or interpretation of Maine law to the public.
If you need legal advice, please consult a qualified attorney.

Office of the Revisor of Statutes (mailto:webmaster_ros@legislature.maine.gov) ·
7 State House Station · State House Room 108 · Augusta, Maine 04333-0007

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