

An Act Making Unified Supplemental Appropriations and Allocations for the Expenditures of State Government, General Fund and Other Funds, and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2026 and June 30, 2027

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

Whereas, the 90-day period may not terminate until after the beginning of the next fiscal year; and

Whereas, certain obligations and expenses incident to the operation of state departments and institutions will become due and payable immediately; and

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

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

PART A

Sec. A-1. Appropriations and allocations. In order to provide for the necessary expenditures of State Government and other purposes for the fiscal years ending June 30, 2026 and June 30, 2027, the following sums as designated in the following tabulations are appropriated or allocated out of money not otherwise appropriated or allocated.

PART B

Sec. B-1. Appropriations and allocations. The following appropriations and allocations are made to provide funding for approved reclassifications and range changes.

PART C

Sec. C-1. Mill expectation. The mill expectation pursuant to the Maine Revised Statutes, Title 20-A, section 15671-A, for fiscal year 2026-27 is 5.645.

Sec. C-2. Total cost of funding public education from kindergarten to grade 12. The total cost of funding public education from kindergarten to grade 12 for fiscal year 2026-27 is as follows:

**2026-27
TOTAL**

Total Operating Allocation

Total operating allocation pursuant to the Maine Revised Statutes, Title 20-A, section 15683	\$1,687,739,449
Total operating allocation for public charter schools pursuant to the Maine Revised Statutes, Title 20-A, section 15683-B	40,404,647
Total adjustments to state subsidy pursuant to Title 20-A, section 15689, included in subsidizable costs and total other subsidizable costs pursuant to Title 20-A, section 15681-A	\$770,551,816

Total Operating Allocation and Subsidizable Costs

Total operating allocation pursuant to Title 20-A, section 15683, and total other subsidizable costs pursuant to Title 20-A, section 15681-A	\$2,498,695,912
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Total Debt Service Allocation

Total debt service allocation pursuant to Title 20-A, section 15683-A	\$4,479,686
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Total Adjustments and Targeted Education Funds

Adjustments pursuant to Title 20-A, section 15689

Audit adjustments pursuant to Title 20-A, section 15689, subsection 4	\$0
Educating students in long-term drug treatment center adjustments pursuant to Title 20-A, section 15689, subsection 5	\$249,607

Minimum teacher salary adjustment pursuant to Title 20-A, section 15689, subsection 7-A	\$0
Regionalization, consolidation, and efficiency assistance adjustments pursuant to Title 20-A, section 15689, subsection 9	\$6,506,869
Maine Care seed payments adjustments pursuant to Title 20-A, section 15689, subsection 14	\$3,000,000
Special Education Hardship adjustment pursuant to Title 20-A, section 15689, subsection 15	\$100,000
English Learner budgetary hardship adjustment pursuant to Title 20-A, section 15689, subsection 16	\$500,000
Total adjustments to the state share of total allocation pursuant to Title 20-A, section 15689	\$10,356,476
Targeted Education Funds pursuant to Title 20-A, section 15689-A	
Special education costs for state agency clients and state wards pursuant to Title 20-A, section 15689-A, subsection 1	\$26,250,000
Essential programs and services components contract pursuant to Title 20-A, section 15689-A, subsection 3	\$300,000
Data management and support services for essential programs and services pursuant to Title 20-A, section 15689-A, subsection 10	\$10,750,000
Postsecondary course payments pursuant to Title 20-A, section 15689-A, subsection 11	\$5,500,000

National board certification salary supplement pursuant to Title 20-A, section 15689-A, subsection 12	\$0
Learning through technology program pursuant to Title 20-A, section 15689-A, subsection 12-A	\$14,000,000
Jobs for Maine's Graduates, including college pursuant to Title 20-A, section 15689-A, subsection 13	\$3,881,379
Maine School of Science and Mathematics, pursuant to Title 20-A, section 15689-A, subsection 14	\$3,615,347
Maine Educational Center for the Deaf and Hard of Hearing, pursuant to Title 20-A, section 15689-A, subsection 15	\$9,758,979
Transportation administration pursuant to Title 20-A, section 15689-A, subsection 16	\$300,000
Special education for juvenile offenders pursuant to Title 20-A, section 15689-A, subsection 17	\$420,326
Comprehensive early college programs funding (bridge year program) pursuant to Title 20-A, section 15689-A, subsection 23	\$1,000,000
Community schools pursuant to Title 20-A, section 15689-A, subsection 25	\$250,000
Instruments and Professional Development in rural schools pursuant to Title 20-A, section 15689-A, subsection 28	\$50,000
Construction Aid – State Funds Principal Payments pursuant to Title 20-A, section 15689-A, subsection 29	\$91,916,877
Construction Aid – State Funds Interest Payments pursuant to Title 20-A, section 15689-A, subsection 29	\$30,682,975

Adult Education for unenrolled 16-20 year olds pursuant to Title 20-A, section 15689-A, subsection 30	\$4,000,000
Total targeted education funds pursuant to Title 20-A, section 15689-A	\$202,675,883
Enhancing student performance and opportunity pursuant to Title 20-A, section 15688-A and section 15672, subsection 1-D	
Career and technical education costs pursuant to Title 20-A, section 15688-A, subsection 1	\$82,351,963
College transitions programs through adult education college readiness programs pursuant to Title 20-A, section 15688-A, subsection 2	\$450,000
National industry standards for career and technical education pursuant to Title 20-A, section 15688-A, subsection 6	\$2,000,000
Career and technical education middle school grant program pursuant to Title 20-A, section 15688, subsection 8	\$500,000
Career and technical education, early childhood education program expansion support pursuant to Title 20-A, section 15688-A, subsection 10	\$100,000
Total enhancing student performance and opportunity pursuant to Title 20-A, section 15688-A and section 15672, subsection 1-D	\$85,401,963
Total Cost of Funding Public Education from Kindergarten to Grade 12	
Total cost of funding public education from kindergarten to grade 12 for the fiscal year pursuant to Title 20-A, chapter 606-B, not including normal retirement costs	\$2,801,609,920

Total normal cost of teacher retirement	\$69,763,590
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Total cost of funding public education from kindergarten to grade 12 for the fiscal year pursuant to Title 20-A, chapter 606-B, including normal retirement costs	\$2,871,373,510
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Total cost of state contribution to unfunded actuarial liabilities of the Maine Public Employees Retirement System that are attributable to teachers, retired teacher health insurance, and retired teacher life insurance for fiscal year 2025-26 pursuant to Title 5, chapters 421 and 423, excluding the normal cost of teacher retirement	\$292,083,135
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Total cost of funding public education from kindergarten to grade 12, plus state contributions to the unfunded actuarial liabilities of the Maine Public Employees Retirement System that are attributable to teachers, retired teacher health insurance, and retired teacher life insurance for fiscal year 2025-26 pursuant to Title 5, chapters 421 and 423	\$3,163,456,645
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Sec. C-3. Local and state contributions to the total cost of funding public education from kindergarten to grade 12. The local contribution and the state contribution appropriation provided for general-purpose aid for local schools for the fiscal year beginning July 1, 2026, and ending June 30, 2027, is calculated as follows:

	2026-27 LOCAL	2026-27 STATE
Local and State Contributions to the Total Cost of Funding Public Education from Kindergarten to Grade 12		
Local and state contributions to the total cost of funding public education from kindergarten to grade 12 pursuant to the Maine Revised Statutes, Title 20-A, section 15683, subject to statewide distributions required by law	\$1,292,118,080	\$1,579,255,430
State contribution to the total cost of unfunded actuarial liabilities of the Maine Public Employees Retirement System that are attributable to teachers, teacher retirement health insurance, and teacher retirement life insurance for fiscal year 2026-27, pursuant to Title 5, chapters 421 and 423, excluding the normal cost of teacher retirement		\$292,083,135

State contribution to the total cost of funding public education from kindergarten to grade 12, plus state contribution to the total cost of unfunded actuarial liabilities of the Maine Public Employees Retirement System that are attributable to teachers, teacher retirement health insurance, and teacher retirement life insurance pursuant to Title 5, chapters 421 and 423

\$1,871,338,565

Sec. C-4. Authorization of payments. If the State's continued obligation for any individual component contained in those sections of this Act that set the total cost of funding public education from kindergarten to grade 12 and the local and state contributions for that purpose exceeds the level of funding provided for that component, any unexpended balances occurring in other programs may be applied to avoid proration of payments for any individual component. Any unexpended balances from this Act may not lapse but must be carried forward for the same purpose.

Sec. C-5. Limit of State's obligation. Those sections of this Act that set the total cost of funding public education from kindergarten to grade 12 and the local and state contributions for that purpose may not be construed to require the State to provide payments that exceed the appropriation of funds for general purpose aid for local schools for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

PART C SUMMARY

This Part establishes the Total Cost of Education from Kindergarten to Grade 12, the state contribution, the annual target state share percentage, and the mill expectation for the local contribution for fiscal year 2026-2027.

PART D

Sec. D-1. PL 2023, c. 643, Pt. D, §2, is amended to read:

Sec. D-2. Adjustments to allocations. Notwithstanding the Maine Revised Statutes, Title 37-B, section 746 or any other provision of law to the contrary, Federal Expenditures Fund - ARP State Fiscal Recovery funds allocated to departments, agencies and programs may be adjusted in fiscal years 2023-24, 2024-25, ~~and 2025-26~~ and 2026-27 either within the same department or agency or between departments or agencies on recommendation of the State Budget Officer and approval of the Governor. The Commissioner of Administrative and Financial Services shall report any adjustments to allocations made pursuant to this section to the joint standing committee of the Legislature having jurisdiction over appropriations and financial affairs at least quarterly.

PART D SUMMARY

This Part authorizes the transfer of allocation within or between departments in order to maximize the use of the State Local Fiscal Recovery Funds. This will allow the redistribution of funds as projects move through their life cycle.

PART E

Sec. E-1. 5 MRSA §957, sub-§4, as amended by PL 2005, c. 683, Pt. A, §5, and revised by PL 2023, c. 412, §3, is further amended to read:

4. Funds. The Department of Administrative and Financial Services shall receive and disburse funds made available to the program through the ~~provisions of section 286A~~ State Employee Health Insurance Program in section 286. The State Human Resources Officer shall oversee the implementation and administration of the program. Funds made available to the department for the purposes of this section, from any source, may not lapse, but must be carried forward to the next fiscal year to be expended for the same purpose.

Sec. E-2. 5 MRSA §286, as amended by PL 2025, c. 48. Pt. B, §3, is further amended to read:

The Commissioner of Administrative and Financial Services has responsibility for the state employee health insurance program through the Office of Employee Health, Wellness and Workers' Compensation that is established as part of the organization of the Bureau of Human Resources. The office is headed by the Executive Director of Employee Health, Wellness and Workers' Compensation. The executive director has responsibility for the daily operation of this program and for the development and maintenance of programs that promote the health and safety of the state employees. Program services must be administered through offices, systems, consultants and staff necessary to provide cost-effective, accessible and responsive services to eligible employees and retirees. Administration of the program must be consistent with rules adopted by the State Employee Health Commission. The executive director and the staff of the state employee health insurance program are appointed in accordance with the Civil Service Law.

Appeals by eligible employees or retirees must be to hearing officers designated by the commission.

~~The cost of administration of the state employee health insurance program must be funded from an administrative allowance to be negotiated by the commission with the health benefit carrier or carriers. Indirect costs may not be allocated to the program.~~

The commissioner shall establish the Accident, Sickness and Health Insurance Internal Service Fund through the State Controller in which health insurance and dental insurance premiums collected from state departments and agencies and other plan participants, premium dividends, return

of premiums resulting from risk reduction programs and any other receipts must be deposited to be used for the purposes of the state employee health insurance program. The fund is a continuing fund and may not lapse. Interest earned from investment of the fund must be credited to the fund.

An annual report must be prepared for the Governor concerning the number of participants, premiums charged, utilization of benefits and operating costs. The report must also include recommendations regarding future operation of the program.

A reserve fund, administered by the Executive Director of Employee Health, Wellness and Workers' Compensation and the State Human Resources Officer with approval of the Commissioner of Administrative and Financial Services, is created within the Accident, Sickness and Health Insurance Internal Service Fund to protect the program from unexpected losses and self-insured losses and related expenses incurred in the provision of health and dental benefits for the eligible participants. The fund is a continuing fund and may not lapse. The Treasurer of State shall invest the fund. All proceeds of these investments accrue to the fund.

The reserve fund is capitalized by money from premium payments and by legislative appropriation, payments from state departments and agencies and by such other means as the Legislature may approve. All money in the fund is deemed to be the commingled assets of all the covered employees and must be used only for the purposes of this section.

Sec. E-3. 5 MRSA §286-A, as amended by PL 1991, c. 780, §Y28, revised by RR 2023, c. 1, Pt. B, §2 and affected by RR 2023, c. 1, Pt. B, §50, is repealed.

Sec. E-4. 5 MRSA §7036, sub-§24, as enacted by PL 1991, c. 591, Pt. III, §18, is amended to read:

24. Administer state employee health insurance program for state employees. Administer the Employee Health Insurance Program and the fund accounts established for this purpose by sections 286, ~~286A~~ and 1731;

PART E SUMMARY

This Part repeals the requirement for a separate administration account for the cost of administration of the state employee health insurance program and clarifies these costs should be included in the Internal Service Fund, in alignment with the administration of other Internal Service Funds, as an integral component of the health insurance premium. This Part further clarifies that the reserve fund is being accounted for in the Internal Service Fund.

PART F

Sec. F-1. 5 MRSA §1532, sub-§9, is amended to read:

9. Emergency funding for nonprofit food banks. During a state of emergency declared in accordance with Title 37B, section 742, subsection 1 that exceeds 10 days, the Governor, in accordance with rules adopted by the Commissioner of Agriculture, Conservation and Forestry, may distribute up to ~~\$400,000~~\$4,000,000 from the stabilization fund to nonprofit entities, including food banks, food pantries and soup kitchens, that provide or distribute food to low-income, indigent or unemployed individuals or households without charge. The Commissioner of Agriculture, Conservation and Forestry shall adopt rules to prescribe the manner in which the funds distributed under this subsection must be disbursed. The commissioner may leverage funds distributed under this subsection to match any relevant federal funding available for qualifying food programs in the State. Rules adopted pursuant to this subsection are routine technical rules as described in chapter 375, subchapter 2A. The Governor may not suspend under Title 37B, section 742, subsection 1, paragraph C, subparagraph (1) rules adopted under this subsection.

Sec. F-2. 5 MRSA §1532, sub-§10 is enacted to read:

10. Emergency Heating Assistance. During a state of emergency declared in accordance with Title 37B, section 742, subsection 1 that exceeds 10 days, the Governor, in coordination with the Maine State Housing Authority, may distribute up to \$1,500,000 from the stabilization fund to the Maine State Housing Authority without charge to be used for administration of benefit payments for emergency heating assistance. Maine State Housing Authority will return any of these funds if later deemed available through federal resources. Any funds returned by Maine State Housing Authority will be deposited to the stabilization fund.

PART F SUMMARY

This Part changes the amount to \$4,000,000 that the Governor, during a declared state of emergency, in accordance with rules adopted by the Commissioner of Agriculture, Conservation and Forestry, may distribute from the stabilization fund to nonprofit entities, including food banks, food pantries and soup kitchens, that provide or distribute food to low-income, indigent or unemployed individuals or households, without charge. Additionally, this Part authorizes that the Governor, during a declared state of emergency, may distribute from the stabilization fund up to \$1,500,000 to Maine State Housing Authority for administration of benefit payments for emergency heating assistance, without charge.

PART G

Sec. G-1. 5 MRSA §1591, sub-§1, as amended by PL 2025, c. 388, Pt. N, §1, is further amended to read:

1. Department of Administrative and Financial Services. The Department of Administrative and Financial Services must apply:

- A. Any balance remaining in the Salary Plan program in the Department of Administrative and Financial Services at the end of any fiscal year to be carried forward for the next fiscal year;
- B. Any balance remaining in the General Fund Capital, Construction, Repairs, Improvements - Administrative program in the Department of Administrative and Financial Services at the end of any fiscal year to be carried forward for the next fiscal year;
- C. Any balance remaining in the Debt Service - Government Facilities Authority program, General Fund account in the Department of Administrative and Financial Services at the end of any fiscal year to be carried forward for the next fiscal year; ~~and~~
- D. Any balance remaining in the Central Administrative Applications program, General Fund account in the Department of Administrative and Financial Services at the end of any fiscal year to be carried forward for the next fiscal year;;
- E. Any balance remaining in the Department of Administrative and Financial Services, Information Services program, General Fund account at the end of any fiscal year to be carried forward for the next fiscal year; and
- F. Any balance remaining in the Developmental Services Oversight and Advisory Board program, General Fund account in the Department of Administrative and Financial Services at the end of any fiscal year to be carried forward for the next fiscal year.

PART G SUMMARY

This Part authorizes any remaining balances in the Department of Administrative and Financial Services, Information Services program and Developmental Services Oversight and Advisory Board program to carry each fiscal year.

PART H

Sec. H-1. 5 MRSA §135, first ¶, as amended by PL 2005, c. 386, Pt. CC, §2, is further amended to read:

The Treasurer of State may deposit the money, including trust funds of the State, in any national bank or in any banking institution, trust company, state or federal savings and loan association or mutual savings bank organized under the laws of this State or having a location in the State except as provided in chapter 161. Before making a deposit, the Treasurer of State must consider the rating

of the banking institution, trust company, state or federal savings and loan association or mutual savings bank on its most recent assessment conducted pursuant to the federal Community Reinvestment Act, 12 United States Code, Section 2901. The Treasurer of State may transfer funds into and out of the respective funds in the cash pool as circumstances may require to meet current obligations and shall request the State Controller to effect such transfers by journal entry as set forth in section 131-B. When there is excess money in the State Treasury that is not needed to meet current obligations, the Treasurer of State may invest, with the concurrence of the State Controller or the Commissioner of Administrative and Financial Services and with the consent of the Governor, those amounts in bonds, notes, certificates of indebtedness or other obligations of the United States and its agencies and instrumentalities that mature not more than 36 months from the date of investment or in repurchase agreements that mature within the succeeding 12 months that are secured by obligations of the United States and its agencies and instrumentalities, prime commercial paper, tax-exempt obligations and corporate bonds rated "AAA" that mature not more than 36 months from the date of investment, banker's acceptances or so-called "no-load" shares of any investment company registered under the federal Investment Company Act of 1940, as amended, that complies with Rule 2a-7 guidelines and maintains a constant share price. The Treasurer of State may participate in the securities loan market by loaning state-owned bonds, notes or certificates of indebtedness of the Federal Government, only if loans are fully collateralized by treasury bills or cash. The Treasurer of State shall seek competitive bids for investments except when, after a reasonable investigation, it appears that an investment of the desired maturity is procurable by the State from only one source. Interest earned on those investments of money must be credited to the respective funds, except that interest earned on investments of special revenue funds and internal service funds, unless otherwise specified, must be credited to the General Fund of the State. Effective July 1, 1995, interest earned on investments of the Highway Fund must be credited to the Highway Fund. Interest earned on funds of the Department of Inland Fisheries and Wildlife must be credited to the General Fund. Interest earned on funds of the Baxter State Park Authority must be credited to the Baxter State Park Fund. This section does not prevent the deposit for safekeeping or custodial care of the securities of the several funds of the State in banks or safe deposit companies in this State or any other state, nor the deposit of state funds required by the terms of custodial contracts or agreements negotiated in accordance with the laws of this State. All custodial contracts and agreements are subject to the approval of the Governor.

Sec. H-2. 5 MRSA §1827, sub-§6, as enacted by PL 2005, c.386, Part H, §10, is amended to read:

6. Internal service fund accounts. Maintain or establish, through the Office of the State Controller, an internal service fund account for each of the central services described in subsections 1 to 5. The funds deposited in the account must include, but are not limited to, appropriations made to the account, funds transferred to the account from within the Department of Administrative and Financial Services, and funds received from state departments and agencies using the services provided by the central services ~~and earnings by the fund from the Treasurer of State's pool.~~

Each of the central services described in subsections 1 to 5 may levy charges according to a rate schedule recommended by the Director of the Bureau of General Services and approved by the

Commissioner of Administrative and Financial Services against all departments and agencies using their services.

PART H SUMMARY

This Part clarifies that Internal Service Funds, unless otherwise provided, will be exempt from the cash pool interest earnings and interest expense.

PART I

Sec. I-1. 5 MRSA §1827, sub-§1, as enacted by PL 2005, c. 386, Pt. H, §10, is amended to read:

1. Postal service. Purchase or contract for all postal service required for the use of State Government or any department or agency thereof; services must be available to all departments and agencies of State Government; and, such services may be available to the university system, any political subdivision, or educational institution (as defined 5 MRSA §1828, sub-§1, ¶A) in the State or qualifying nonprofit (as defined 5 MRSA §1828, sub-§1, ¶B).

Sec. I-2. 5 MRSA §1827, sub-§3, as enacted by PL 2005, c.386, Part H, §10, is amended to read:

3. Central warehouse Procurement Services. Establish and operate, with the approval of the Commissioner of Administrative and Financial Services, a warehouse that, in the judgment of the Director of the Bureau of General Services, is determined necessary for the storage and distribution of supplies, materials and equipment by resale, rental or other method, required for use by State Government or any department or agency, or any political subdivision or school administrative unit. Establish, administer and oversee a State purchasing card program for the purpose of facilitating the efficient acquisition and payment of goods and services by State Government departments and agencies in accordance with applicable procurement laws, rules and policies. Participation in the State purchasing card program by departments and agencies must be in accordance with guidelines approved by the Commissioner of Administrative and Financial Services. In accordance with section 1587, the Director of the Bureau of General Services may purchase, lease, lease-purchase or enter into other financing agreements for the acquisition of equipment in accordance with this subsection when it can be demonstrated that any such action or agreement provides a clear cost advantage to the State;

PART I SUMMARY

This Part allows state Postal services to be available to the university system, any political subdivision, or educational institution, as defined, in the State or qualifying nonprofit, as defined. This Part also codifies the longstanding State purchasing card program as a component of Central Services.

PART J

Sec. J-1. Sec. 1. 5 MRSA §13080-Q, sub-§2, ¶D, as amended by PL 2013, c. 413, §1, is further amended to read:

D. Payments made to the fund may not be made for tax years beginning on or after July 1, ~~2026~~ 2031.

Sec. J-2. 5 MRSA §13080-S, sub-§3, as amended by PL 2021, c. 18, §1, is further amended to read:

3. Deposit and payment of revenue. On or before July 15th of each year, the assessor shall deposit an amount equal to ~~50%~~ 100% of the employment tax increment for the preceding year into a contingent account established, maintained and administered by the State Controller. On or before July 31st of each year, the assessor shall pay that amount to the fund.

PART J SUMMARY

This part extends the authority for payments to the Loring Job Increment Financing Fund from 2026 to 2031; and increases from 50% to 100% the amount of the employment tax increment the State Tax Assessor is required to deposit into the Loring Job Increment Financing Fund.

PART K

Sec. K-1. 36 MRSA §111, sub-§1-A, as amended by PL 2025, c. 432, §1 and affected by PL 2025, c. 432, §2, is further amended to read:

1-A. Code. "Code" means the United States Internal Revenue Code of 1986 and amendments to that Code as of December 31, ~~2024~~ 2025.

Sec. K-2. 36 MRSA §5122, sub-§1, ¶QQ is enacted to read:

QQ. For taxable years beginning on or after January 1, 2025 and before January 1, 2030, an amount equal to the deduction for domestic research or experimental expenditures claimed by the taxpayer under the Code, Section 174A(a) (or pursuant to Section 70302(f)(2) of the Act to Provide for Reconciliation Pursuant to Title II of H. Con. Res. 14, Public Law 119-21) multiplied by the applicable percentage. Except for a tax shelter prohibited from using the cash receipts and disbursements method of accounting under the Code, Section 448(a)(3), this paragraph does not apply to any taxpayer that meets the gross receipts test of the Code, Section 448(c) for the taxable year.

For purposes of this paragraph, “applicable percentage” means:

- (a) for tax years beginning in 2025, 100%,
- (b) for tax years beginning in 2026, 70%, except 100% for deductions claimed pursuant to Section 70302(f)(2) of the Act to Provide for Reconciliation Pursuant to Title II of H. Con. Res. 14, Public Law 119-21,
- (c) for tax years beginning in 2027, 50%,
- (d) for tax years beginning in 2028, 30%,
- (e) for tax years beginning in 2029, 10%.

Sec. K-3. 36 MRSA §5122, sub-§1, ¶RR is enacted to read:

RR. An amount equal to the net increase in depreciation attributable to the depreciation deduction claimed by the taxpayer under the Code, Section 168(n).

Sec. K-4. 36 MRSA §5122, sub-§2, ¶BBB is enacted to read:

BBB. For taxable years beginning on or after January 1, 2025 and before January 1, 2031, an amount equal to the sum of the following:

- (1) An amount equal to the amortization deductions allowable for domestic research or experimental expenditures under former Section 174 of the Code, prior to the enactment of the Act to Provide for Reconciliation Pursuant to Title II of H. Con. Res. 14, Public Law 119-21, with respect to expenditures which are paid or incurred in taxable years beginning after December 31, 2021, and before January 1, 2026, for which an addition was required under subsection 1, paragraph QQ, and
- (2) By an amortization deduction for domestic research or experimental expenditures (except those described in subparagraph 1) for which an addition was required under subsection 1, paragraph QQ in a prior tax year. The amortization deduction is equal to the amount of the

addition modification attributable to such expenditures allowed ratably over a period beginning with the taxable year immediately following the taxable year in which the addition modification was required and ending in the taxable year beginning in 2030.

Sec. K-5. 36 MRSA §5122, sub-§2, ¶CCC is enacted to read:

CCC. For tax years beginning in 2027, an amount equal to 50% of the taxpayer's charitable deduction claimed in accordance with the Code, Section 170(p). For tax years beginning on or after January 1, 2028, an amount equal to the taxpayer's charitable deduction claimed in accordance with the Code, Section 170(p).

Sec. K-6. 36 MRSA §5122, sub-§2, ¶DDD is enacted to read:

DDD. An amount equal to the net increase in depreciation attributable to the depreciation deductions allowable under Sections 167 and 168 of the Code that would have been applicable to that property had the depreciation deduction under Code section 168(n) not been claimed with respect to such property for which an addition was required under subsection 1, paragraph RR in a prior year.

Upon the taxable disposition of property to which this paragraph applies, the amount of any gain or loss includable in federal taxable income must be adjusted for Maine income tax purposes by an amount equal to the difference between the addition modification for such property under subsection 1, paragraph RR and the subtraction modification allowed pursuant to this paragraph.

The total amount of subtraction claimed for property under this paragraph for all tax years may not exceed the addition modifications under subsection 1, paragraph RR for the same property.

Sec. K-7. 36 MRSA §5124-B is repealed.

Sec. K-8. 36 MRSA §5124-C, sub-§§1, as enacted by PL 2019, c. 616, Pt. X, §2 and PL 2023, c. 412, Pt. ZZZ, are amended to read:

~~**1. Amount; before January 1, 2020.** For tax years beginning on or after January 1, 2018 and before January 1, 2020, the standard deduction of a resident individual is equal to the standard deduction as determined in accordance with the Code, Section 63, subject to the phase-out under subsection 2.~~

1-A. Amount; before January 1, 2026 2025 and on or after January 1, 2027. For tax years beginning on or after January 1, 2020 and before January 1, 2026 2025, and tax years beginning on or after January 1, 2027, the standard deduction of a resident individual is equal to the federal standard deduction, subject to the phase-out under subsection 2.

1-B. Amount; ~~on or after January 1, 2026~~ for 2025. For tax years beginning ~~on or after January 1, in 2026~~ 2025, the standard deduction of a resident individual is equal to the sum of the

basic standard deduction and the additional standard deduction, subject to the phase-out under subsection 2.

A. The basic standard deduction is:

- (1) For single individuals and married persons filing separate returns, \$15,000;
- (2) For individuals filing as heads of households, the amount allowed under subparagraph (1) multiplied by 1.5; and
- (3) For individuals filing married joint returns or surviving spouses, the amount allowed under subparagraph (1) multiplied by 2.

B. The additional standard deduction is the amount allowed under the Code, Section 63(c)(3).

Sec. K-9. 36 MRSA §5124-C, sub-§1-C is enacted to read:

1-C. Amount; for 2026. For tax years beginning in 2026, the standard deduction of a resident individual is equal to the sum of the basic standard deduction and the additional standard deduction, subject to the phase-out under subsection 2.

A. The basic standard deduction is:

- (1) For single individuals and married persons filing separate returns, \$15,700;
- (2) For individuals filing as heads of households, the amount allowed under subparagraph (1) multiplied by 1.5; and
- (3) For individuals filing married joint returns or surviving spouses, the amount allowed under subparagraph (1) multiplied by 2.

B. The additional standard deduction is the amount allowed under the Code, Section 63(c)(3).

Sec. K-10. 36 MRSA §5126 is repealed.

Sec. K-11. 36 MRSA §5200-A, sub-§1, ¶LL is enacted to read:

LL. For taxable years beginning on or after January 1, 2025 and before January 1, 2030, an amount equal to the deduction for domestic research or experimental expenditures claimed by the taxpayer under the Code, Section 174A(a) (or pursuant to Section 70302(f)(2) of the Act to Provide for Reconciliation Pursuant to Title II of H. Con. Res. 14, Public Law 119-21) multiplied by the applicable percentage. Except for a tax shelter prohibited from using the cash receipts and disbursements method of accounting under the Code, Section 448(a)(3), this paragraph does not apply to any taxpayer that meets the gross receipts test of the Code, Section 448(c) for the taxable year.

For purposes of this paragraph, “applicable percentage” means:

- (a) for tax years beginning in 2025, 100%,
- (b) for tax years beginning in 2026, 70%, except 100% for deductions claimed pursuant to Section 70302(f)(2) of the Act to Provide for Reconciliation Pursuant to Title II of H. Con. Res. 14, Public Law 119-21,

(c) for tax years beginning in 2027, 50%,

(d) for tax years beginning in 2028, 30%,

(e) for tax years beginning in 2029, 10%.

Sec. K-12. 36 MRSA §5200-A, sub-§1, ¶MM is enacted to read:

MM. An amount equal to the net increase in depreciation attributable to the depreciation deduction claimed by the taxpayer under the Code, Section 168(n).

Sec. K-13. 36 MRSA §5200-A, sub-§2, ¶EE, as enacted by PL 2017, c. 474, Pt. D, §3 and affected by PL 2017, c. 474, Pt. D, §4, is amended to read:

EE. An amount equal to 50% of the apportionable ~~global intangible low-taxed~~ net CFC tested income that the taxpayer included in federal gross income during the taxable year in accordance with the Code, Section 951A, net of related expenses and other related deductions deducted in computing federal taxable income. The amount included in the sales factor of any apportionment formula employed to attribute apportionable income to this State the taxpayer included in federal gross income during the taxable year in accordance with the Code, Section 951A is 50% of the amount included in federal gross income.

Sec. K-14. 36 MRSA §5200-A, sub-§2, ¶KK is enacted to read:

KK. For taxable years beginning on or after January 1, 2025 and before January 1, 2031, an amount equal to the sum of the following:

(1) An amount equal to the amortization deductions allowable for domestic research or experimental expenditures under former Section 174 of the Code, prior to the enactment of the Act to Provide for Reconciliation Pursuant to Title II of H. Con. Res. 14, Public Law 119-21, with respect to expenditures which are paid or incurred in taxable years beginning after December 31, 2021, and before January 1, 2026, for which an addition was required under subsection 1, paragraph LL, and

(2) By an amortization deduction for domestic research or experimental expenditures (except those described in paragraph 1) for which an addition was required under subsection 1, paragraph LL in a prior tax year. The amortization deduction is equal to the amount of the addition modification attributable to such expenditures allowed ratably over a period beginning with the taxable year immediately following the taxable year in which the addition modification was required and ending in the taxable year beginning in 2030.

Sec. K-15. 36 MRSA §5200-A, sub-§2, PLL is enacted to read:

LL. An amount equal to the net increase in depreciation attributable to the depreciation deductions allowable under Sections 167 and 168 of the Code that would have been applicable to that property had the depreciation deduction under Code section 168(n) not been claimed with respect to such property for which an addition was required under subsection 1, paragraph MM in a prior year.

Upon the taxable disposition of property to which this paragraph applies, the amount of any gain or loss includable in federal taxable income must be adjusted for Maine income tax purposes by an amount equal to the difference between the addition modification for such property under subsection 1, paragraph MM and the subtraction modification allowed pursuant to this paragraph.

The total amount of subtraction claimed for property under this paragraph for all tax years may not exceed the addition modifications under subsection 1, paragraph MM for the same property.

Sec. K-16. 36 MRSA §5219-SS, as amended by PL 2025, c. 388, Pt. Q, §§1, 2, is further amended to read:

1. Resident taxpayer; ~~tax years beginning before 2026.~~ For tax years beginning on or after January 1, 2018 ~~and before January 1, 2026~~, a resident individual is allowed a credit against the tax otherwise due under this Part equal to \$300 for each qualifying child and dependent of the taxpayer for whom the taxpayer was eligible to claim the federal child tax credit pursuant to the Code, Section 24 for the same taxable year, subject to the phase-out provisions under subsection 4.

~~1-A. Resident taxpayer; tax years beginning 2026 or after.~~ For tax years beginning on or after January 1, 2026, ~~a resident individual is allowed a credit against the tax otherwise due under this Part equal to \$300 for each dependent of the taxpayer for whom the taxpayer was eligible to claim the federal personal exemption pursuant to the Code, Section 151 in an amount greater than \$0 for the same taxable year, subject to the phase-out provisions under subsection 4.~~

2. Nonresident taxpayer; ~~tax years beginning before 2026.~~ For tax years beginning on or after January 1, 2018 ~~and before January 1, 2026~~, a nonresident individual is allowed a credit against the tax otherwise due under this Part equal to \$300 for each qualifying child and dependent of the taxpayer for whom the taxpayer was eligible to claim the federal child tax credit pursuant to the Code, Section 24 for the same taxable year, subject to the phase-out provisions under subsection 4, multiplied by the ratio of the individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph B, to the individual's entire federal adjusted gross income as modified by section 5122.

~~2-A. Nonresident taxpayer; tax years beginning 2026 or after.~~ For tax years beginning on or after January 1, 2026, ~~a nonresident individual is allowed a credit against the tax otherwise due under this Part equal to \$300 for each dependent of the taxpayer for whom the taxpayer was eligible to claim the federal personal exemption pursuant to the Code, Section 151 in an amount greater than \$0 for the same taxable year, subject to the phase-out provisions under subsection 4, multiplied by~~

~~the ratio of the individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph B, to the individual's entire federal adjusted gross income as modified by section 5122.~~

3. Part-year resident taxpayer; tax years beginning before 2026. For tax years beginning on or after January 1, 2018 ~~and before January 1, 2026~~, an individual who files a return as a part-year resident in accordance with section 5224-A is allowed a credit against the tax otherwise due under this Part equal to \$300 for each qualifying child and dependent of the taxpayer for whom the taxpayer was eligible to claim the federal child tax credit pursuant to the Code, Section 24 for the same taxable year, subject to the phase-out provisions under subsection 4, multiplied by a fraction, the numerator of which is the individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph A, for that portion of the taxable year during which the individual was a resident plus the individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph B, for that portion of the taxable year during which the individual was a nonresident and the denominator of which is the individual's entire federal adjusted gross income as modified by section 5122.

~~**3-A. Part-year resident taxpayer; tax years beginning 2026 or after.** For tax years beginning on or after January 1, 2026, an individual who files a return as a part-year resident in accordance with section 5224-A is allowed a credit against the tax otherwise due under this Part equal to \$300 for each dependent of the taxpayer for whom the taxpayer was eligible to claim the federal personal exemption pursuant to the Code, Section 151 in an amount greater than \$0 for the same taxable year, subject to the phase-out provisions under subsection 4, multiplied by a fraction, the numerator of which is the individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph A, for that portion of the taxable year during which the individual was a resident plus the individual's Maine adjusted gross income, as defined in section 5102, subsection 1-C, paragraph B, for that portion of the taxable year during which the individual was a nonresident and the denominator of which is the individual's entire federal adjusted gross income as modified by section 5122.~~

4. Refundability; phase-out. For tax years beginning before January 1, 2024, the credit allowed by this section may not reduce the tax otherwise due under this Part to less than zero. For tax years beginning on or after January 1, 2024, the credit allowed under subsections 1, ~~1-A~~, and 3 ~~and 3-A~~, as increased by subsection 5 for tax years beginning on or after January 1, 2025, is refundable.

For tax years beginning before January 1, 2025, the amount of the credit allowed by this section must be reduced, but not below zero, by \$7.50 for each \$1,000 or fraction thereof by which the taxpayer's Maine adjusted gross income exceeds \$400,000 in the case of a joint return and \$200,000 in any other case.

For tax years beginning on or after January 1, 2025, the amount of the credit allowed by this section, as increased by subsection 5, must be reduced, but not below zero, by \$20 for each \$500 or fraction thereof by which the taxpayer's Maine adjusted gross income exceeds:

A. For a single individual, \$100,000;

B. For an individual filing as a head of household, \$125,000;

C. For individuals filing married joint returns or surviving spouses, \$150,000; and

D. For a married individual filing a separate return, 1/2 of the applicable amount under paragraph C.

5. Increased credit for qualifying children and dependents under 6 years of age. For tax years beginning on or after January 1, 2025, the credit amount allowed in subsections 1, ~~1-A~~, 2, ~~2-A~~, and 3 ~~and 3-A~~ for each qualifying child and dependent who has not attained 6 years of age before the end of the taxable year is multiplied by 2.

Sec. K-17. 36 MRSA §5219-UU is repealed.

Sec. K-18. 36 MRSA §5403, sub-§2 is repealed.

Sec. K-19. Application. This Part applies to tax years beginning on or after January 1, 2025 and to any prior tax year as specifically provided by the United States Internal Revenue Code of 1986, amendments to that Code as of December 31, 2025, and as provided by Section 70302(f)(1) of the Act to Provide for Reconciliation Pursuant to Title II of H. Con. Res. 14, Public Law 119-21. Except that the section of this Part that repeals the Maine Revised Statutes, Title 36, section 5219-UU applies to tax years beginning on or after January 1, 2026.

PART K SUMMARY

This Part:

- Updates references to the United States Internal Revenue Code of 1986 contained in the Maine Revised Statutes, Title 36 to refer to the United States Internal Revenue Code of 1986, as amended through December 31, 2025.
- Phases in Maine conformity with the IRC 174A(a) deduction for domestic research or experimental expenditures over the period of 2026 to 2030, with the exception of small businesses that meet the gross receipts test of IRC 448(c) which may apply IRC 174A(a) as specified in the Code and the Act to Provide for Reconciliation Pursuant to Title II of H. Con. Res. 14, Public Law 119-21.
- Allows a subtraction modification for charitable deductions claimed by non-itemizers on their federal income taxes equal to 50% of the federal deduction in tax year 2027 and 100% of the federal deduction in tax years after 2027.
- Decouples Maine from federal provisions allowing corporate taxpayers to immediately expense certain “qualified production property” constructed after January 19, 2025 and before January 1, 2029 and placed in service before January 1, 2031, by creating an addition

modification to reflect the additional federal depreciation claimed in the first year, and by allowing subtraction modifications in subsequent years to reflect the depreciation taxpayers would have been eligible to receive in those years had they not elected to deduct them in the first year.

- Maintains the current Maine standard deduction for tax year 2025, increased the standard deduction for tax year 2026, and further increases by conforming the Maine standard deduction with the federal standard deduction for tax years beginning on or after January 1, 2027. It also repeals expired standard deduction and personal exemption provisions. In addition, it maintains the current references in the Maine dependent exemption tax credit to the federal child tax credit going forward and repeals provisions referencing the personal exemption which are no longer needed after the federal enactment of the Act to Provide for Reconciliation Pursuant to Title II of H. Con. Res. 14, Public Law 119-21.
- Updates a reference to global intangible low-taxed income to net CFC tested income to align with the federal income tax change.
- Repeals the employer credit for family and medical leave for tax years beginning on or after January 1, 2026.

PART L

Sec. L-1. 36 MRSA §2892, 10th ¶, as enacted by PL 2023, c. 643, Pt. JJ, §4, is amended to read:

~~For state fiscal years beginning on or after July 1, 2025, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2022.~~ the hospital's taxable year is as required in section 2893, subsection 2-B.

Sec. L-2. 36 MRSA §2892, as amended by PL 2023, c. 643, Pt. JJ, §4, is further amended by enacting at the end a new paragraph to read:

For state fiscal years beginning on or after July 1, 2026, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2024.

Sec. L-3. 36 MRSA §2893, sub-§2-B is enacted to read:

2-B. Return required in state fiscal year beginning July 1, 2025. For tax due for the state fiscal year beginning July 1, 2025, a person subject to the tax imposed by section 2892 shall submit to the assessor a return on a form prescribed by the assessor and pay:

A. An amount equal to 3.25% of the hospital's net operating revenue as identified in the hospital's audited financial statement for the hospital's fiscal year that ended during calendar year 2022 multiplied by one-half on or before November 15, 2025;

B. An amount equal to 3.25% of the hospital's net operating revenue as identified in the hospital's audited financial statement for the hospital's fiscal year that ended during calendar year 2024 multiplied by one-half on or before May 15, 2026;

PART L SUMMARY

This part changes the base year for the hospital tax from hospital fiscal year 2022 to hospital fiscal year 2024. This change is effective beginning with the May 15, 2026 payment.

PART M

Sec. M-1. 36 MRSA §383, sub-§4, as enacted by PL 2001, c. 32, §1, is amended to read:

4. Penalty for late filing. If the complete return and lists required by this section are not filed on time, the State Tax Assessor shall impose a penalty to be deducted from state reimbursement due to the municipality or primary assessing area pursuant to the following programs in the following order of priority:

A. Maine Tree Growth Tax Law, subchapter 2-A section 578; and

~~B. Veterans' property tax exemptions, section 653; and~~

B. Maine resident homestead property tax exemption, subchapter 4-B section 685.

For a municipality or primary assessing area with a population of 2,000 or less, the penalty is \$50 for the first late day plus \$10 for each late day thereafter. For a municipality or primary assessing area with a population of more than 2,000, the penalty is \$100 for the first late day plus \$20 for each late day thereafter.

Sec. M-2. 36 MRSA §653, sub-§3 is enacted to read:

3. Limitation. This section does not apply to property tax years beginning on or after April 1, 2027.

Sec. M-3. 36 MRSA §654-A, sub-§6 is enacted to read:

6. Limitation. This section does not apply to property tax years beginning on or after April 1, 2027.

Sec. M-4. 36 MRSA §681, sub-§2, as amended by PL 2005, c. 647, §2, is further amended to read:

2. Homestead. "Homestead" means any residential property, ~~including cooperative property,~~ in this State assessed as real property owned by an applicant ~~or held in a revocable living trust for the benefit of the applicant and occupied by the applicant as the applicant's permanent residence or owned by a cooperative housing corporation and occupied as a permanent residence by a resident who is a qualifying shareholder.~~ A "homestead" does not include any real property used solely for commercial purposes. For purposes of this subsection, "owned by an applicant" includes property held in a revocable living trust for the benefit of an applicant, property in which an applicant has a deeded life estate, and property owned by a cooperative housing corporation to the extent that property is occupied as a permanent residence by an applicant who is a qualifying shareholder.

Sec. M-5. 36 MRSA §681, sub-§4, as amended by PL 2009, c. 418, §1, is further amended to read:

4. Permanent resident. "Permanent resident" means an individual who has established a permanent residence. For purposes of this subchapter, a person on active duty serving in the Armed Forces of the United States who is permanently stationed at a military or naval post, station or base in this State is deemed to be a permanent resident. A member of the Armed Forces of the United States stationed in the State who applies for an exemption ~~shall~~ must present certification from the commander of the member's post, station or base or from the commander's designated agent that the member is permanently stationed at that post, station or base. For purposes of this subsection, "a person on active duty serving in the Armed Forces of the United States" does not include a member of the National Guard or the Reserves of the United States Armed Forces.

Sec. M-6. 36 MRSA §681, sub-§5, as enacted by PL 2005, c. 647, §3, is repealed.

Sec. M-7. 36 MRSA §681, sub-§6 is enacted to read:

6. Veteran. "Veteran" means an individual who was on active duty in the Armed Forces of the United States, and who, if discharged, retired or separated from the Armed Forces was discharged, retired or separated under other than dishonorable conditions. "Veteran" also includes:

(A) The unremarried widow or widower or minor child of a veteran who would be entitled to an exemption under this section if living, or who is in receipt of a pension or compensation from the Federal Government as the widow or widower or minor child of a veteran; and

(B) The parent of a deceased veteran who is 62 years of age or older and is an unremarried widow or widower who is in receipt of a pension or compensation from the Federal Government based upon the service-connected death of that parent's child.

Sec. M-8. 36 MRSA §681, sub-§7 is enacted to read:

7. Blind person. “Blind person” means an individual who is legally blind as determined by a properly licensed Doctor of Medicine, Doctor of Osteopathy or Doctor of Optometry.

Sec. M-9. 36 MRSA §682, as amended by PL 1997, c. 643, Pt. HHH, §3, is further amended to read:

The assessor ~~shall~~ must determine whether an applicant has a permanent residence in this State pursuant to this subchapter. In making a determination as to the intent of an individual to establish a permanent residence in this State, the assessor may consider the following:

Sec. M-10. 36 MRSA §683, sub-§6 is enacted to read:

6. Limitation. This section does not apply to property tax years beginning on or after April 1, 2027.

Sec. M-11. 36 MRSA §683-A is enacted to read:

§683-A. Homestead exemption.

1. Homestead property tax exemption. For property tax years beginning on or after April 1, 2027, up to \$25,000 of the just value of the homestead of a permanent resident who has owned a homestead in this State for the preceding 12 months is exempt from taxation.

A. A homestead eligible for exemption under subsection 1 is eligible for an additional exemption if the permanent resident is a veteran, as follows:

(1) If the veteran does not have a service-connected disability rating as determined by the Veterans Administration or has a service-connected disability rating less than 60%, the homestead is eligible for an additional exemption of \$5,000 of just value if the veteran is less than 62 years of age.

(2) If the veteran does not have a service-connected disability rating as determined by the Veterans Administration, or has a service-connected disability rating less than 60%, the homestead is eligible for an additional exemption of \$6,000 of just value if the veteran is 62 years of age or older.

(3) If the veteran does not have a service-connected disability rating as determined by the Veterans Administration, or has a service-connected disability rating less than 60%, the homestead is eligible for an additional exemption of \$7,000 of just value if the veteran served during or before World War I.

(4) If the veteran has a service-connected disability rating of 60% or greater, as determined by the Veterans Administration:

- (a) For a veteran with a service-connected disability rating of 60%, the homestead is eligible for an additional exemption of up to \$10,000 of just value.
- (b) For a veteran with a service-connected disability rating of 70%, the homestead is eligible for an additional exemption of up to \$20,000.
- (c) For a veteran with a service-connected disability rating of 80%, the homestead is eligible for an additional exemption of up to \$30,000.
- (d) For a veteran with a service-connected disability rating of 90%, the homestead is eligible for an additional exemption of up to \$40,000 of just value.
- (e) For a veteran with a service-connected disability rating of 100%, the homestead is eligible for an additional exemption of up to \$50,000 of just value.

(5) If the veteran has received a grant from the United States Government for a specially adapted housing unit under 38 United States Code, Section 2101, the homestead is eligible for an additional exemption of \$50,000 of just value.

A veteran is not entitled to exemption under more than one subparagraph of this paragraph. An applicant seeking an additional exemption under this paragraph as the unremarried widow, widower, minor child, or parent of a deceased veteran is eligible for the additional exemption that the deceased veteran would be eligible for pursuant to this paragraph if living.

B. If the permanent resident is a blind person, the homestead is eligible for an additional exemption of up to \$5,000 of just value.

2. Cooperative housing corporations. A cooperative housing corporation is eligible for an exemption under this section to be applied against the valuation of property of the corporation that is occupied by certain cooperative housing shareholders. The exemption for a cooperative housing corporation is equal to the total of all the exemptions that each shareholder would be entitled to under subsection 1 if the shareholder were the owner of the property. A cooperative housing corporation that receives an exemption pursuant to this section must apportion the property tax reduction resulting from the exemption among the cooperative housing shareholders who qualify for the exemption according to the proportion of the total exemption that each shareholder would be entitled to if the shareholder were the owner of property. Any supplemental assessment resulting from disqualification for exemption must be applied in the same manner against the qualifying shareholders for whom the disqualification applies.

3. Calculation of the exemption. In determining the local assessed value of the exemption provided for by this section, the assessor must multiply the amount of the exemption by the assessment ratio certified by the assessor pursuant to section 383. If the title to the homestead is held by the applicant jointly or in common with others, the exemption may not exceed the amounts provided for in section 1 but may be apportioned among the owners who reside on the property to the extent of their respective interests. A municipality responsible for administering the homestead

exemption has no obligation to create separate accounts for each partial interest in a homestead owned jointly or in common.

Sec. M-12. 36 MRSA §684, sub-§1, as amended by PL 2025, c. 113, Pt. A, §2, is further amended to read:

1. Generally. The bureau shall provide to the assessor of each municipality access to forms to be filed by applicants for an exemption under this subchapter and shall determine the content of the forms. A municipality shall provide to its inhabitants reasonable notice of the availability of application forms. An individual claiming an exemption under this subchapter for the first time shall file the application form and proof of entitlement with the assessor or the assessor's representative. The application and proof of entitlement must be filed on or before April 1st of the year on which the taxes are based.

Sec. M-13. 36 MRSA §684, sub-§1-A is enacted to read:

1-A. Cooperative housing corporations. An application for exemption under this subchapter filed by a cooperative housing corporation must include a list of all eligible shareholders and any information required by the assessor to verify eligibility of those shareholders and the applicable exemption amount. The application must be updated annually to reflect changes in eligibility.

Sec. M-14. 36 MRSA §684, sub-§2-A is enacted to read:

2-A. Fraudulent transfer. Property conveyed to any person for the purpose of obtaining exemption under this subchapter is not entitled to the exemption, except for property conveyed between spouses. An applicant who obtains the exemption provided under this section by means of fraudulent conveyance is subject to a fine of \$100, or up to 2 times the amount of the taxes evaded by the fraudulent conveyance, whichever amount is greater.

Sec. M-15. 36 MRSA §684, sub-§3, as amended by PL 2003, c. 13, §1, is further amended to read:

3. Continuation of eligibility. The assessor ~~shall~~ must evaluate annually the ongoing eligibility of property for which a homestead exemption has been approved under this subchapter. The evaluation must be based on the status of the property on April 1st of the year on which the homestead exemption is based. The evaluation must include, but is not limited to, a review of whether the ownership of the property has changed in any manner that would disqualify the property for an exemption under this subchapter or whether the owner has ceased to use the property as a homestead. Unless the assessor determines that the property is no longer entitled to an exemption under this subchapter, the owner is entitled to receive the exemption without having to reapply. If the assessor determines that the property is no longer entitled to an exemption under this subchapter, the assessor ~~shall~~ must notify the owner as provided in section 686 that the property is no longer

entitled to an exemption under this subchapter. Notwithstanding section 683-A, subsection 1, a permanent resident of this State who loses ownership of a homestead in this State due to a tax lien foreclosure and subsequently regains ownership of the homestead from the municipality that foreclosed on the tax lien is deemed to have continuously owned the homestead and may not be determined ineligible for the exemption provided under this subchapter due to the ownership of the homestead by the municipality.

Notwithstanding subsection 1, any property which received a homestead exemption under section 683 for the tax year beginning April 1, 2026 shall be presumed to be eligible for exemption under subsection 1 for the tax year beginning on April 1, 2027, unless the assessor determines the property is no longer entitled to an exemption under this subchapter. Notwithstanding subsection 1, any property which received an exemption under section 653 for the tax year beginning April 1, 2026 shall be presumed to be eligible for the equivalent additional exemption under subsection 1, paragraph A for the tax year beginning on April 1, 2027, unless the assessor determines the property is no longer entitled to an exemption under this subchapter. Notwithstanding subsection 1, any property which received an exemption under section 654-A for the tax year beginning April 1, 2026 shall be presumed to be eligible for the additional exemption under subsection 1, paragraph B for tax years beginning on April 1, 2027, unless the assessor determines the property is no longer entitled to an exemption under this subchapter.

If the assessor determines that the property is no longer entitled to any exemption or exemptions under this subchapter, the assessor shall notify the owner of that determination as provided in section 686.

Sec. M-16. 36 MRSA §684, sub-§4, as enacted by PL 1997, c. 643, Pt. HHH, §3, is amended to read:

4. Owner notification. An owner of property receiving an exemption under this subchapter ~~shall~~ must notify the assessor promptly when the, ~~ownership or ownership of the property, or use of the property, or status of the owner changes so as to update the eligibility change the qualification~~ of the property for an exemption under this subchapter.

Sec. M-17. 36 MRSA §684, sub-§5 is enacted to read:

5. Confidentiality. Notwithstanding Title 1, chapter 13, an application and proof of entitlement filed pursuant to this subsection for the additional exemption for veterans under section 683-A, subsection 1, paragraph A are confidential and may not be made available for public inspection. Proof of entitlement must be made available to the bureau upon request.

Sec. M-18. 36 MRSA §685, sub-§6 is enacted to read:

6. Effect of reimbursement. A percentage of the just value of all the homestead exemptions granted under this subchapter in each municipality must be included in the total municipal valuation

used to determine the municipal tax rate and must be included in the annual determination of state valuation under sections 208 and 305. The percentage for each property tax year is the same as the percentage of state reimbursement under subsection 2.

Sec. M-19. 36 MRSA §841, sub-§4, as amended by PL 2025, c. 113, Pt. D, §38, is repealed.

Sec. M-20. 36 MRSA §841, sub-§4-A is enacted to read:

4-A. Surviving relatives of deceased veterans. Notwithstanding failure to comply with section 706-A, the assessors, on written application within one year from the date of commitment, may make such abatement as they think proper for the surviving relative of a veteran who died during the 12-month period preceding the April 1st for which the tax was committed, if the surviving relative would be entitled to the additional exemption under section 683-A, subsection 1, paragraph A, except for the failure of the surviving relative to file a timely application and proof of entitlement as required by section 684. For purposes of this subsection, "surviving relative" is limited to those persons described in section 681, subsection 6, paragraphs A and B.

Sec. M-21. 36 MRSA §5219-KK, sub-§2-E, as amended by PL 2023, c. 360, Pt. B, §14, is further amended to read:

2-E. Permanently and totally disabled veterans; additional credit. For tax years beginning on or after January 1, 2023, in addition to the credit under subsection 2-D, a resident individual who is a veteran who is 100% permanently and totally disabled is allowed an additional credit against the taxes imposed under this Part in an amount equal to the amount calculated under subsection 2-D. The combined credit under subsection 2-D and this subsection may not exceed the property taxes paid by the resident individual or the bureau pursuant to chapter 908 on behalf of the resident individual during the tax year on the resident individual's homestead in this State and rent constituting property taxes paid by the resident individual during the tax year on a homestead in the State, combined. In the case of married individuals filing a joint return, only one spouse is required to be a veteran who is 100% permanently and totally disabled to qualify for the additional credit allowed under this subsection. For the purposes of this subsection, "100% permanently and totally disabled" means having a rating by the United States Department of Veterans Affairs at 100% for one or more service-connected disabilities that are rated permanent and "veteran" ~~has the same meaning as in section 653~~, subsection 1, paragraph E means an individual who was on active duty in the Armed Forces of the United States and who, if discharged, retired or separated from the Armed Forces, was discharged, retired or separated under other than dishonorable conditions.

Sec. M-22. 36 MRSA §6234, sub-§1, ¶B, as enacted by PL 2021, c. 69, §1, is further amended to read:

B. "Veteran" has the same meaning as in section ~~653~~ 681, subsection ~~1~~, 6, ~~paragraph E and includes any family members eligible for an exemption under that subsection.~~

Sec. M-23. Guidance. The assessor shall publish updated guidance implementing and explaining the consolidated homestead exemption, including the transition and continuation of eligibility provision under §B-15 of this Act.

PART M SUMMARY

This Part consolidates the existing homestead, veterans, and blind exemption into one tiered homestead exemption.

- Base exemption is \$25,000, with additional tiers for blind persons and veterans.
- Levels of additional exemption for veterans depending on their age and disability ratings.
- New veterans' additional exemption eliminates complicated service period and age/disability requirements that exist in current veterans' exemption (all veterans are eligible for at least some exemption).
- Repeals existing veterans and blind exemption.
- Better organizes administrative provisions for the homestead exemption.
- Adds municipal reimbursement for all veterans and blind (since they are now part of homestead) at the existing homestead reimbursement rate (76%).
- Amends the abatement and the municipal veterans' assistance program statutes to reflect new veterans' exemption language.
- Removes a reference to the existing veterans' exemption and adds a definition of "veteran" to the Property Tax Fairness Credit statute.
- Directs the State Tax Assessor to publish updated guidance implementing and explaining the consolidated homestead exemption, including the transition and continuation of eligibility provisions of section B-15 of this Act.

PART N

Sec. N-1. 36 MRSA §5122, sub-§1, ¶QQ is enacted to read:

QQ. For tax years beginning on or after January 1, 2026, the amount equal to the taxpayer's distributive share of the tax imposed by Chapter 815, Subchapter 3 and the taxpayer's distributive share of the tax imposed by another state of the United States, a political subdivision of any such state, or the District of Columbia that is substantially the same as the tax imposed under Chapter 815, Subchapter 3.

Sec. N-2. 36 MRSA §5190, as amended by PL 2019, c. 380, §1, is further amended to read:

A partnership is not subject to the tax imposed by this Part. Persons carrying on business as partners are liable for the tax imposed by this Part only in their separate or individual capacities. This section does not apply to the taxes imposed by chapters 819 and 827, or the tax imposed on partnership audit adjustments pursuant to subchapter 2, and as provided by subchapter 3.

Sec. N-3. 36 MRSA Chapter 815, Subchapter 3 is enacted to read:

SUBCHAPTER 3

PASS-THROUGH ENTITY TAX

§ 5199. Pass-through entity tax

1. Definitions. As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. Distributive share of income. “Distributive share of income” means the net of the portion of income, gain, loss, and deduction derived from or connected with sources in this State, as provided by section 5142, for the taxable year from the pass-through entity, including guaranteed payments, entering into to the owner’s federal adjusted gross income in the case of an individual or federal taxable income in the case of a trust or an estate. For purposes of this subchapter, the distributive share of income for an owner is zero if the amount determined in accordance with this paragraph is zero or less.

B. Distributive share of tax. “Distributive share of tax” means the tax paid by an electing pass-through entity pursuant to subsection 3 multiplied by a ratio equal to the qualified member’s distributive share of income divided by the pass-through entity taxable income.

C. Electing pass-through entity. “Electing pass-through entity” means a pass-through entity that has elected for the taxable year to be subject to the tax imposed by this subchapter.

D. Pass-through entity. “Pass-through entity” means:

- (1) a partnership pursuant to the Code, section 7701(a)(2) and the federal regulations adopted pursuant to that section, excluding a publicly traded partnership as defined in the Code, section 7704; and
- (2) an entity classified as an S corporation under the Code for federal income tax purposes.

Pass-through entity does not include an entity subject to tax under Chapter 819.

E. Pass-through entity taxable income. “Pass-through entity taxable income” means the aggregate total of distributive share of income of all qualified members for the taxable year increased by the amount of the tax imposed on the entity by this subchapter and by the amount of the tax imposed on the entity by another state of the United States, a political subdivision of any such state, or the District of Columbia that is substantially the same as the tax imposed under this subchapter.

F. Qualified member. “Qualified member” means an individual, trust, or estate that is a direct owner partner or shareholder in an electing pass-through entity, except that qualified member does not include an organization exempt from tax under the Code § 501. A direct owner includes a qualified member whose ownership in the electing pass-through entity is held through an entity that is disregarded under the Code for federal income tax purposes.

2. Election. The election is declared annually on a timely filed return by the pass-through entity, including any extension granted for filing such return. The election is irrevocable after the due date, including any extension granted, for filing such return.

3. Imposition of tax. Notwithstanding any provision of law to the contrary, for every taxable year beginning on or after January 1, 2026, a tax is imposed on every electing pass-through entity. For each taxable year, the tax is equal to the pass-through entity taxable income multiplied by the highest marginal tax rate under section 5111. The tax imposed by this subsection may not be reduced by any of the credits contained in Chapter 822. Notwithstanding any provision of law to the contrary, for all budgetary accounting purposes receipts from the tax imposed by this subsection is individual income tax revenue and must be treated for such purposes in the same manner as receipts from the tax imposed by Chapter 803.

3-A. Estimated tax on behalf of nonresident qualified members. For every taxable year beginning on or after January 1, 2026, the pass-through entity subject to the tax under this subchapter must pay, in addition to the tax under subsection 3, an estimated tax on behalf its nonresident qualified members in an amount equal to 10% of the amount of the tax required to be reported to each nonresident qualified member for the taxable year by the electing pass-through entity in accordance with subsection 6. The electing pass-through entity must, no later than 30 days following the date the Maine return of the electing pass-through entity is due in accordance with subsection 4, without regard to any extension, report to each nonresident qualified member the amount of the estimated tax paid by the pass-through entity for the taxable year on behalf of the nonresident qualified member. Notwithstanding any provision of law to the contrary, for all budgetary accounting purposes receipts from the tax imposed by this subsection is individual income tax revenue and must be treated for such purposes in the same manner as receipts from the tax imposed by Chapter 803.

4. Filing of returns. An electing pass-through entity shall file a return with respect to the tax imposed by this subchapter on such forms as may be required by the State Tax

Assessor. The return must contain such information as required by the State Tax Assessor, including the name and federal identification number of each qualified member and, for the taxable year, each qualified member's distributive share of income, distributive share of the tax paid by the electing pass-through entity pursuant to this subchapter, the amount of the estimated tax paid by the entity under subsection 3-A, and the distributive share of the tax paid to another state of the United States, a political subdivision of any such state, or the District of Columbia that is substantially the same as the tax imposed by this subchapter. The return required by this subsection shall be filed, along with any tax due, on or before the 15th day of the 3rd month following the end of the electing pass-through entity's taxable year for federal income tax purposes. The return, including related schedules and worksheets, required by this subsection must be filed with the bureau by electronic data submission.

Notwithstanding the requirement to file an amended return pursuant to section 5227-A, an electing pass-through entity may not amend a return filed under this subchapter without the written consent of, or as otherwise authorized by, the assessor.

5. Nonresident Qualified Member Filing Exception. A qualified member of an electing pass-through entity who is a nonresident individual for the entire taxable year pursuant to section 5102, subsection 3 is not required to file an income tax return pursuant to section 5220, subsection 2 for the same taxable year if the member's entire Maine adjusted gross income, including a spouse's income in the case of married individuals filing a joint federal return, is from one or more electing pass-through entities; the pass-through entity or entities file and pay the tax due under this subchapter; and, the qualified member's credit provided by section 5219-CCC plus the estimated tax amount paid by the electing pass-through entity on behalf of the nonresident qualified member in accordance with subsection 3-A, is sufficient to satisfy the Maine individual income tax liability of the member and the member's spouse for that taxable year.

A qualified member of an electing pass-through entity who is a nonresident trust or estate for the entire taxable year pursuant to section 5102, subsection 2 is not required to file an income tax return pursuant to section 5220, subsection 4 for the same taxable year if the member has its entire Maine-source income for the taxable year from one or more electing pass-through entities; would have included such income as Maine taxable income if it were to file an income tax return for that year; has not distributed any of its Maine-source income for the taxable year to its beneficiaries as distributable net income; the electing pass-through entity or entities file and pay the tax due under this subchapter; and, the member's credit provided by section 5219-CCC plus the estimated tax amount paid by the electing pass-through entity on behalf of the nonresident qualified member in accordance with subsection 3-A, is sufficient to satisfy the Maine income tax liability for that taxable year.

6. Reporting tax to members. For purposes of the credit under section 5219-CCC, the electing pass-through entity must, no later than 30 days following the date the Maine return of the electing pass-through entity is due in accordance with subsection 4, report to each qualified member their distributive share of the tax paid by the pass-through entity under

subsection 3. The amount reported to each qualified member must equal the member's distributive share of the tax under this subchapter based on the member's ownership interest in the entity or in accordance with the shareholder or partnership agreement, except that the amount reported to a qualified member that is a nonresident individual, trust, or estate is equal to that member's distributive share of the tax imposed with respect to the income, gain, loss, and deductions derived from or connected with sources in this State, as provided by section 5142. Each member report must clearly identify the member's name and federal employer identification number or social security number, the member's ownership interest in the entity, whether the member was resident or nonresident of Maine during the taxable year, each qualified member's distributive share of income, and the distributive share of the tax paid to another state of the United States, a political subdivision of any such state, or the District of Columbia that is substantially the same as the tax imposed by this subchapter, and any other information that may be required by the State Tax Assessor.

7. Estimated taxes. Estimated taxes are required with respect to the tax imposed under subsection 3 in accordance with the provisions of this subsection.

A. Definitions. As used in this subsection, unless the context otherwise indicates, the following terms have the following meanings.

(1) "Allowable credits" means the total amount of any payments with regard to a taxpayer which have been or will be paid to the Bureau of Revenue Services prior to the date the payment against which they are to be used as a credit is due and which are available to offset any estimated tax liability under this subsection.

(2) "Estimated tax" means the total amount of tax that an electing pass-through entity estimates will be due for a taxable year under this subchapter, excluding the estimated tax liability under subsection 3-A, less any allowable credits for that taxable year.

(3) "Period of underpayment" is the period of time from the date the estimated tax installment is due until the underpayment is satisfied or until the tax return to which the estimated tax installment applies is due, whichever is less.

B. Requirement to pay estimated tax. Every person subject to taxation under this subchapter shall make payment of estimated tax as required by this subchapter. The requirement to make estimated tax payments is waived if:

(1) The electing pass-through entity's tax liability pursuant to this subchapter, excluding the estimated tax liability under subsection 3-A, reduced by allowable credits for the taxable year is less than \$1,000 for the taxable year; or

(2) The electing pass-through entity had less than \$1,000 tax liability under this subchapter, excluding the estimated tax liability under subsection 3-A, for the preceding taxable year.

C. Amount of estimated tax to be paid. Every electing pass-through entity required to make payment of estimated tax under this subchapter is liable for an estimated tax that is no less than the smaller of:

- (1) An amount equal to the electing pass-through entity's tax liability under this subchapter, excluding the estimated tax liability under subsection 3-A, for the preceding taxable year, if that preceding year was a taxable year of 12 months; and
- (2) An amount equal to 90% of the electing pass-through entity's tax liability under this subchapter, excluding the estimated tax liability under subsection 3-A, for the current taxable year.

D. Due dates for estimated tax installments. An installment payment is due the 15th day of the 4th, 6th, 9th and 12th month following the beginning of the electing pass-through entity's taxable year.

E. Amount of installment. The amount of estimated tax to be paid in a taxable year by an electing pass-through entity is to be paid in installments by the dates established in this subsection. The amount of the estimated tax is to be paid in 4 equal installments unless the taxpayer establishes by adequate record the actual distribution of tax liability and allowable credits, or both, in which case, the amount of the installment payments should be adjusted accordingly and be determined in accordance with the portion of the electing pass-through entity's estimated tax liability applicable to that portion of the electing pass-through entity's taxable year completed by the close of the month preceding the installment's due date less estimated tax payments already made for the taxable year.

F. Penalty. A penalty shall accrue automatically on underpayments of the required installment amount for the period of underpayment at the rate provided pursuant to section 186. For cause, the State Tax Assessor may waive or abate all or any part of the penalty.

G. Short taxable year. For a taxable year of less than 12 months, the estimated tax must be paid in full by the 15th day of the last month of the taxable year. For payment dates falling within the short taxable year, payment must be made as provided in paragraph D.

H. Installments paid in advance. At the election of the electing pass-through entity, any installment of estimated tax may be paid prior to the date prescribed for its payment.

8. Interest on refunds prohibited. Notwithstanding any provision of this Title to the contrary, interest may not be paid by the assessor on an overpayment of the tax imposed by this subchapter.

Sec. N-4. 36 MRSA §5217-A as amended by PL 2003, c. 673, Pt. JJ, §4 and affected by PL 2003, c. 673, Pt. JJ, §6, is further amended to read:

A resident individual is allowed a credit against the tax otherwise due under this Part, excluding the tax imposed by section 5203-C, for the amount of 1) income tax imposed on that individual for the taxable year plus, if the other jurisdiction imposes an income tax on the individual, trust, or estate that is substantially similar to the income tax imposed on such individual, trust, or estate under this Part, 2) the amount of the individual's distributive share of the tax imposed on a pass-through entity that is substantially similar to the tax imposed under Chapter 815, Subchapter 3 reduced by any refundable credits to the extent they reduce the income tax imposed on the individual below zero, by another state of the United States, a political subdivision of any such state, the District of Columbia or any political subdivision of a foreign country that is analogous to a state of the United States with respect to income subject to tax under this Part that is derived from sources in that taxing jurisdiction. In determining whether income is derived from sources in another jurisdiction, the assessor may not employ the law of the other jurisdiction but shall instead assume that a statute equivalent to section 5142 applies in that jurisdiction. The credit, for any of the specified taxing jurisdictions, may not exceed the proportion of the tax otherwise due under this Part, excluding the tax imposed by section 5203-C, that the amount of the taxpayer's Maine adjusted gross income derived from sources in that taxing jurisdiction bears to the taxpayer's entire Maine adjusted gross income; except that, when a credit is claimed for taxes paid to both a state and a political subdivision of a state, the total credit allowable for those taxes does not exceed the proportion of the tax otherwise due under this Part, excluding the tax imposed by section 5203-C, that the amount of the taxpayer's Maine adjusted gross income derived from sources in the other state bears to the taxpayer's entire Maine adjusted gross income.

Sec. N-5. 36 MRSA § 5219-CCC is enacted to read:

§ 5219-CCC. Credit for pass-through entity tax paid

A qualified member, as defined by Chapter 815, Subchapter 3, is allowed a credit against the tax imposed by this Part equal to 90% of the amount of the tax required to be reported to the member for the taxable year by the electing pass-through entity in accordance with section 5199, subsection 6. The credit authorized by this section is refundable. No credit shall be allowed under this section unless the electing pass-through entity paid the tax imposed under Chapter 815, Subchapter 3 and provided sufficient information on the pass-through entity tax return as prescribed by the assessor to identify that member and the member's distributive share of the tax paid by the entity. The provisions of section 5219-G, subsection 2 may not be applied to the credit allowed under this section.

Sec. N-6. 36 MRSA §5228, sub-§ 1, ¶B as amended by PL 2007, c. 438, §105 is further amended to read:

B. "Estimated tax" means the total amount of tax that a person estimates will be due for a taxable year under this Part, exclusive of a withholder's liability for taxes withheld and the tax imposed by Chapter 815, Subchapter 3, less any allowable credits for that taxable year.

Sec. N-7. 36 MRSA §5231, sub-§ 1-A as amended by PL 2023, c. 441, Pt. C, §7 and affected by PL 2023, c. 441, Pt. C §11, is further amended to read:

1-A. Federal extension. When an individual, estate or trust is granted an extension of time within which to file a federal income tax return for any taxable year, an extension to file the taxpayer's income tax return with respect to the tax imposed by this Part is automatically granted for an equivalent period from the date prescribed for filing the return. When a taxable corporation, an electing pass-through entity under Chapter 815, Subchapter 3, or a financial institution subject to the tax imposed by chapter 819 is granted an extension of time within which to file its federal income tax return for any taxable year, an extension to file the taxpayer's income tax or franchise tax return with respect to the tax imposed by this Part is automatically granted for an equivalent period from the date prescribed for filing the return plus 30 days.

Sec. N-8. Application. This Part applies to taxable years beginning on or after January 1, 2026.

PART N SUMMARY

This Part enacts a pass-through entity tax for tax years beginning on or after January 1, 2026. The tax applies to each taxable year that the pass-through entity elects to be subject to the tax. The tax is equal to the distributive share of income of all qualified members (individuals, trusts, estates) multiplied by the highest marginal individual income tax rate, which is currently 7.15%. Qualified members may claim a refundable income tax credit equal to 90% of their distributive share of the pass-through entity tax paid. Qualified members who are non-residents included in a Maine pass-through entity return would not be required to file a separate income tax return for the taxable year if certain criteria are met. The credit for income taxes paid to other taxing jurisdictions is expanded to include, in addition to income taxes imposed on that individual, also the distributive share of the tax imposed on a pass-through entity that is substantially similar to the tax imposed under the new Maine pass-through entity tax so long as the other jurisdiction imposes an income tax that is substantially similar to the income tax imposed by on the individual, trust, or estate under Maine Revised Statutes, Title 36, Part 8.

PART O

Sec. O-1. 36 MRSA §6652, sub-§4, as amended by PL 2013, c. 368, Pt. K, §1 is further amended to read:

4. Reimbursement percentage. The reimbursement under this chapter is an amount equal to the percentage specified in paragraphs A and B of taxes assessed and paid with respect to each item of eligible property, except that for claims filed for application periods that begin on August 1, 2006, August 1, 2009, August 1, 2010 or August 1, 2013 the reimbursement is 90% of that amount and for claims filed for the application period that begins on August 1, 2014, the reimbursement is 80% of that amount, and for claims filed for the application period that begins on August 1, 2026, the reimbursement is 50% of that amount.

Sec. O-2. 36 MRSA §6654, as amended by PL 2001, c. 714, Pt. BB, §1 is further amended to read:

A person entitled to reimbursement of property taxes paid with respect to eligible property pursuant to section 6652 may file a claim for reimbursement with the State Tax Assessor. The reimbursement claim must be filed with the State Tax Assessor on or after August 1st and on or before the following December 31st for property taxes paid during the preceding calendar year for which no previous reimbursement pursuant to this chapter has been made. For good cause, the State Tax Assessor may at any time extend the time for filing a claim for reimbursement for a period not exceeding 60 days from the original due date. No claims may be filed under this chapter after March 1, 2027. Except as otherwise provided, the claim must be accompanied by the statement obtained by the claimant pursuant to section 6653. If the claimant requests reimbursement of an amount of tax that differs from the amount of tax specified for the eligible property in the statement provided by the assessor or assessors of the taxing jurisdiction, the claimant must attach to the claim form an explanation of the reasons for that difference and the State Tax Assessor shall determine the correct amount of reimbursement to which the claimant is entitled, taking into consideration both the statement from the assessor or assessors and the taxpayer's explanation. If, for any reason, the claimant is unable to obtain the statement specified in section 6653 from the assessor or assessors within the time specified in section 6653, the claimant must attach to the claim form an explanation of the amount of reimbursement requested and the State Tax Assessor shall process the claim without that statement.

Sec. O-3. 36 MRSA §6656, sub-§2, as amended by PL 2009, c. 337, §11, is further amended to read:

2. Pay certified amounts. The assessor shall pay the certified amounts to each approved applicant that qualifies for the benefit under this chapter by November 1st or within 90 days after receipt of the claim, whichever is later. Interest is not allowed on any payment made to a claimant pursuant to this chapter. No payments shall be made after November 1, 2027.

PART O SUMMARY

This Part sunsets the Business Equipment Tax Reimbursement (BETR) program.

- Reimbursement is 50% for taxes paid during calendar year 2025.
- The final returns for the program must be filed by March 1, 2027, covering property tax payments made during calendar year 2026.
- MRS will make the final reimbursements under the program on or before November 1, 2027.

PART P

Sec. P-1. Suspension of Appropriation Limit. Notwithstanding any provision of law to the contrary, the requirements in Maine Revised Statutes, Title 5 section 1534 establishing a General Fund appropriation limitation and the criteria for exceeding that limitation are suspended for fiscal year 2026-27.

PART P SUMMARY

This Part suspends the appropriation limit for fiscal year 2026-27.

PART Q

Sec. Q-1. Transfer of interest earnings; General Fund. Notwithstanding any provision of law to the contrary, on or before June 30, 2026, the State Controller shall transfer \$6,678,121 from the interest earnings on the Federal Expenditures Fund - ARP State Fiscal Recovery Fund and the Federal Expenditures - ARP Fund to the unappropriated surplus of the General Fund.

PART Q SUMMARY

This Part authorizes the State Controller to transfer \$6,678,121 to the unappropriated surplus of the General Fund.

PART R

Sec. R-1. Transfer to the General Fund unappropriated surplus; Reserve for General Fund Operating Capital. Notwithstanding any provision of law to the contrary, on or before June 30, 2027, the State Controller shall transfer \$2,500,000 from available balance in the Reserve for General Fund Operating Capital to the unappropriated surplus of the General Fund.

PART R SUMMARY

This Part authorizes the State Controller to transfer \$2,500,000 from available balance in the Reserve for General Fund Operating Capital to the unappropriated surplus of the General Fund.

PART S

Sec. S-1. Transfer of Personal Services balances to All Other; Department of Administrative and Financial Services. Notwithstanding any provision of law to the contrary, for fiscal year 2025-26, the Department of Administrative and Financial Services is authorized to transfer up to \$425,000 and for fiscal year 2026-27, the Department of Administrative and Financial Services is authorized to transfer up to \$425,000, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to the All Other line category of the Information Services program for the purpose of funding stabilization of geographic information system functions, including latency. These amounts may be transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

PART S SUMMARY

This Part authorizes the Department of Administrative and Financial Services to transfer Personal Services to the All Other line category in order to fund stabilization of geographic information system functions, including latency.

PART T

Sec. T-1. Affordability Payment Program Fund Other Special Revenue Funds account established. The State Controller shall establish within the Department of Administrative and Financial Services the nonlapsing Affordability Payment Program Fund Other Special Revenue Funds account, which is funded through a transfer from the available balance of the Budget Stabilization Fund pursuant to section 2.

Sec. T-2. Transfer from Budget Stabilization Fund; Affordability Payment Program Fund. Notwithstanding any provision of law to the contrary, on or before June 30, 2026, the State Controller shall transfer \$163,875,000 and on or before June 30, 2027, the State Controller shall transfer \$54,625,000 from the Budget Stabilization Fund within the Department of Administrative and Financial Services to the Department of Administrative and Financial Services, Affordability Payment Program Fund, Other Special Revenue Funds account for a one-time Affordability Payment to eligible recipients.

Sec. T-3. Affordability Payment Program established. The State has determined that residents face increasingly high costs for basic necessities of life and further, that such burden warrants assistance from the State. The Affordability Payment Program is established within the Department of Administrative and Financial Services to promote the general welfare by returning a portion of consumption taxes through an affordability payment to individuals disproportionately affected by those costs. The Affordability Payment is intended to offset expenses that have been incurred, and will be incurred in fiscal year 2026-2027, by those individuals.

1. Definitions. As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Assessor" means the State Tax Assessor.

B. "Eligible recipient" means an individual who:

(1) Filed, by October 15, 2026, a Maine income tax return as a full-year resident of the State for the tax year;

(2) Had, and reported to the Department of Administrative and Financial Services, Maine Revenue Services by October 15, 2026 on an income tax return, federal adjusted gross income for the tax year of less than:

(a) For individuals filing married joint returns or surviving spouses permitted to file a joint return, \$150,000;

(b) For an individual filing as a head of household, \$112,500;

(c) For a single individual, \$75,000; or

(d) For a married individual filing a separate return, \$75,000; and

(3) May not be claimed as a dependent on another taxpayer's return for the tax year.

C. "Fund" means the Affordability Payment Program Fund Other Special Revenue Funds account established by the State Controller pursuant to section 1.

D. "Affordability payment" means a payment in the amount of \$300.

E. "Tax year" means a tax year beginning on or after January 1, 2025 but not later than December 31, 2025.

Any other terms used in this section have the same meanings as when used in a comparable context in the Maine Revised Statutes, Title 36, Part 8 relating to Maine income taxes, unless different meanings are clearly required.

2. Affordability payment. The assessor shall make affordability payments in accordance with this subsection.

A. The assessor shall identify each eligible recipient.

B. Beginning as soon as administratively feasible but not later than July 31, 2026, the assessor shall make an affordability payment to each eligible recipient. Funds for the affordability payments

must come from the fund and, notwithstanding any law to the contrary, are not subject to setoff to debts owed to agencies of the State.

C. By December 31, 2026, the assessor shall make an affordability payment to each eligible recipient that did not receive an affordability payment pursuant to paragraph B. Funds for the affordability payments must come from the fund and, notwithstanding any law to the contrary, are not subject to setoff to debts owed to agencies of the State.

D. An individual who has not received an affordability payment under paragraphs B or C may provide documentation to the assessor by March 1, 2027 showing that the individual is an eligible recipient. The assessor shall review the documentation, determine if the individual is an eligible recipient and notify the individual of any adverse determination. This determination is final agency action not reviewable pursuant to the Maine Revised Statutes, Title 36, section 151.

E. By April 30, 2027, the assessor shall make an affordability payment to each eligible recipient determined eligible pursuant to paragraph D. Funds for the affordability payments must come from the fund and, notwithstanding any law to the contrary, are not subject to setoff to debts owed to agencies of the State.

Sec. T-4. State income tax subtraction modification. For tax years beginning on or after January 1, 2026 but not later than December 31, 2027, in determining the taxable income of an individual, within the meaning of the Maine Revised Statutes, Title 36, section 5122, federal adjusted gross income must be reduced by an amount equal to the affordability payment received by the taxpayer pursuant to this Part, to the extent the payment is included in federal adjusted gross income for the taxable year. The assessor will request a ruling from the Internal Revenue Service that the Affordability payments are not subject to federal taxation.

Sec. T-5. Designation as unclaimed property. For purposes of the Affordability Payment Program, affordability payment checks that remain undeposited on December 31, 2027 are to be treated as unclaimed property, not subject to the notice and receipt provisions established in the Maine Revised Statutes, Title 33, section 2101 and the one-year dormancy period specified in Title 33, section 2061, as applied to such checks. The Treasurer of State shall use unclaimed property systems and networks to find the proper recipients of such checks as quickly as possible.

Sec. T-6. Application to municipal general assistance program. For purposes of the municipal general assistance program established pursuant to the Maine Revised Statutes, Title 22, chapter 1161, affordability payments are not income as defined in Title 22, section 4301, subsection 7, may not be considered to reduce need, as defined in Title 22, section 4301, subsection 10, and may not be considered a potential resource as described in Title 22, section 4317.

Sec. T-7. Findings; intent. The State finds that the great majority of eligible recipients have paid at least \$300 in Maine sales and excise taxes that have contributed to the balance in the Budget Stabilization Fund. The State further finds that the affordability payments in effect return a portion of those tax payments to individuals considered to be disproportionately affected by such

taxes. Accordingly, the State finds and intends that the affordability payments constitute a refund of those taxes paid for the purpose of determining whether the payments are income subject to tax under the Internal Revenue Code and Maine’s conformity to that Code.

Sec. T-8. Appropriations and allocations. The following appropriations and allocations are made.

ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF

Affordability Payment Program Z456

Initiative: Provides one-time funding for an affordability payment program that will provide a \$300 affordability payment to each eligible recipient. The costs of administration, programming, mailing, and taxpayer assistance must also come from this fund.

OTHER SPECIAL REVENUE FUNDS	2025-2026	2026-2027
All Other	\$163,875,000	\$54,625,000
OTHER SPECIAL REVENUE FUNDS TOTAL	\$163,875,000	\$54,625,000

Sec. T-9. Maine School Safety Center program, Other Special Revenue Funds account established. The State Controller shall establish within the Department of Education the nonlapsing Maine School Safety Center program, Other Special Revenue Funds account, which is funded through a transfer from the available balance of the Budget Stabilization Fund pursuant to section T-10 below.

Sec. T-10. Transfer from Budget Stabilization Fund; Maine School Safety Center program. Notwithstanding any provision of law to the contrary, on or before June 30, 2026, the State Controller shall transfer \$5,921,640 from the Budget Stabilization Fund within the Department of Administrative and Financial Services to the Department of Education, Maine School Safety Center program, Other Special Revenue Funds account.

Sec. T-11. Appropriations and allocations. The following appropriations and allocations are made.

EDUCATION, DEPARTMENT OF

Maine School Safety Center Z293

Initiative: Provides one-time funding for safety measures including retrofitting Maine school buses with crossing arms and anti-pinch door sensors. This funding will cover nearly 1,700 buses owned

by Maine school districts that are not currently equipped with either or both safety measures and that can be retrofitted.

OTHER SPECIAL REVENUE FUNDS	2025-2026	2026-2027
All Other	\$5,921,640	\$500
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OTHER SPECIAL REVENUE FUNDS TOTAL	\$5,921,640	\$500

Sec. T-12. Transfer from Budget Stabilization Fund; Office for Family Independence program. Notwithstanding any provision of law to the contrary, on or before June 30, 2026, the State Controller shall transfer \$275,575 and on or before June 30, 2027, the State Controller shall transfer \$4,059,371 from the Budget Stabilization Fund within the Department of Administrative and Financial Services to the Department of Health and Human Services, Office for Family Independence program, Other Special Revenue Funds account for onetime needs for technology and compliance with new federal legislation, pursuant to H.R. 1 - One Big Beautiful Bill Act, PL 119-21.

Sec. T-13. Transfer from Budget Stabilization Fund; Office of MaineCare Services program. Notwithstanding any provision of law to the contrary, on or before June 30, 2026, the State Controller shall transfer \$38,942 and on or before June 30, 2027, the State Controller shall transfer \$537,500 from the Budget Stabilization Fund within the Department of Administrative and Financial Services to the Department of Health and Human Services, Office of MaineCare Services program, Other Special Revenue Funds account for onetime needs for technology and compliance with new federal legislation, pursuant to H.R. 1 - One Big Beautiful Bill Act, PL 119-21.

Sec. T-14. Appropriations and allocations. The following appropriations and allocations are made.

HEALTH AND HUMAN SERVICES, DEPARTMENT OF

Office for Family Independence Z020

Initiative: Provides one-time funding for one-time technology adjustments and compliance with new federal legislation, H.R. 1 - One Big Beautiful Bill Act, PL 119-21.

OTHER SPECIAL REVENUE FUNDS	2025-2026	2026-2027
All Other	\$569,665	\$13,474,380
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OTHER SPECIAL REVENUE FUNDS TOTAL	\$569,665	\$13,474,380

Office of MaineCare Services 0129

Initiative: Provides one-time funding for one-time technology adjustments and compliance with new federal legislation, H.R-1 - One Big Beautiful Bill Act, PL 119-21.

FEDERAL FUNDS	2025-2026	2026-2027
All Other	\$206,750	\$1,069,932
FEDERAL EXPENDITURES FUNDS TOTAL	\$206,750	\$1,069,932
OTHER SPECIAL REVENUE FUNDS	2025-2026	2026-2027
All Other	\$38,942	\$537,500
OTHER SPECIAL REVENUE FUNDS TOTAL	\$38,942	\$537,500

Sec. T-15. Transfer from Budget Stabilization Fund unappropriated surplus; Housing Authority - State program. Notwithstanding any provision of law to the contrary, on or before June 30, 2026, the State Controller shall transfer \$55,000,000 from the Budget Stabilization Fund within the Department of Administrative and Financial Services to the Maine State Housing Authority, Housing Authority - State program, Other Special Revenue Funds account.

Sec. T-16. Transfer from Budget Stabilization Fund unappropriated surplus; Housing Authority - State program. Notwithstanding any provision of law to the contrary, on or before June 30, 2026, the State Controller shall transfer \$14,000,000 from the Budget Stabilization Fund within the Department of Administrative and Financial Services to the Emergency Housing Relief Fund Program, Other Special Revenue Funds account.

Sec. T-17. Appropriations and allocations. The following appropriations and allocations are made.

MAINE STATE HOUSING AUTHORITY

Housing Authority - State program 0442

Initiative: Provides one-time funding to create more than 300 new affordable homes for ownership and rental across the state through the Rural Affordable Rental Housing Program, the federal Low-income Housing Tax Credit Program and the Affordable Homeownership Program, with incentives added for projects that invest in wood fiber insulation and heat pumps, with consideration for those that utilize a modular building approach.

OTHER SPECIAL REVENUE FUNDS	2025-2026	2026-2027
All Other	\$37,500,000	\$0
	<hr/>	<hr/>
OTHER SPECIAL REVENUE FUNDS TOTAL	\$37,500,000	\$0

Housing Authority - State program 0442

Initiative: Provides one-time funding for a pilot program supporting the construction of new middle-income housing units, with incentives added for projects that invest in wood fiber insulation and heat pumps, with consideration for those that utilize a modular building approach. This is a new model that would focus on rental housing for households with incomes up to 120% of area median income (AMI) and homeownership housing for households with incomes up to 150% of AMI.

OTHER SPECIAL REVENUE FUNDS	2025-2026	2026-2027
All Other	\$10,000,000	\$0
	<hr/>	<hr/>
OTHER SPECIAL REVENUE FUNDS TOTAL	\$10,000,000	\$0

Housing Authority - State program 0442

Initiative: Provides one-time funding for a pilot program supporting the construction of new homes in mobile home parks through infill, expansion or new development, with restrictive covenants on the newly created units to ensure affordability. The modest nature of a subsidy per unit could allow the program to facilitate the creation of as many as 500 new homes. The infill and expansion of new homes at existing parks will allow infrastructure costs to be spread across more households.

OTHER SPECIAL REVENUE FUNDS	2025-2026	2026-2027
All Other	\$7,500,000	\$0
	<hr/>	<hr/>
OTHER SPECIAL REVENUE FUNDS TOTAL	\$7,500,000	\$0

Emergency Housing Relief Fund Program Z340

Initiative: Provides one-time funding to fund the Community Aging in Place Program (CAIP) for two years. CAIP is an existing, 7-year old program through nonprofit organizations around the state, providing no-cost home safety checks, minor maintenance repairs, and accessibility modifications to eligible low-income elderly and disabled homeowners. These services enable recipients to continue living safely and comfortably at home rather than needing to move.

OTHER SPECIAL REVENUE FUNDS	2025-2026	2026-2027
All Other	\$2,000,000	\$0
	<hr/>	<hr/>
OTHER SPECIAL REVENUE FUNDS TOTAL	\$2,000,000	\$0

Emergency Housing Relief Fund Program Z340

Initiative: Provides one-time funding to supplement or establish programs addressing the needs of people experiencing homelessness or facing other immediate housing challenges and support other uses that address housing emergencies in the State. Housing costs continue to cause thousands of Maine people to become homeless every year, while putting thousands more at extreme risk. Shelters around the state are typically full while the costs rise along with the acuity of need for those they are serving. Funds will provide emergency, transitional and permanent housing responses to homelessness.

OTHER SPECIAL REVENUE FUNDS	2025-2026	2026-2027
All Other	\$12,000,000	\$0
	<hr/>	<hr/>
OTHER SPECIAL REVENUE FUNDS TOTAL	\$12,000,000	\$0

Sec. T-18. Transfer from Budget Stabilization Fund; Maine Commission on Public Defense Services program. Notwithstanding any provision of law to the contrary, on or before June 30, 2026, the State Controller shall transfer \$12,322,443 and on or before June 30, 2027, the State Controller shall transfer \$13,026,035 from the Budget Stabilization Fund within the Department of Administrative and Financial Services to the Maine Commission on Public Defense Services, Maine Commission on Public Defense Services, Other Special Revenue Funds account for onetime needs for technology and compliance with new federal legislation, the One Big Beautiful Bill Act.

Sec. T-19. Appropriations and allocations. The following appropriations and allocations are made.

MAINE COMMISSION ON PUBLIC DEFENSE SERVICES

Maine Commission on Public Defense Services Z112

Initiative: Provides one-time funding to pay for private attorneys and non-counsel vendors who provide indigent legal services. These are expenses anticipated in the 2026-2027 biennial above the baseline amount for these services.

OTHER SPECIAL REVENUE FUNDS	2025-2026	2026-2027
All Other	\$12,322,443	\$13,026,035
	<hr/>	<hr/>
OTHER SPECIAL REVENUE FUNDS TOTAL	\$12,322,443	\$13,026,035

Sec. T-20. Transfer from Budget Stabilization Fund unappropriated surplus; Housing Opportunity program. Notwithstanding any provision of law to the contrary, on or before June 30, 2026, the State Controller shall transfer \$500,000 and on or before June 30, 2027, the State Controller shall transfer \$500,000 from the Budget Stabilization Fund within the Department of Administrative and Financial Services to the Housing Opportunity program, Other Special Revenue Funds account for a pilot project to provide regionalized building code enforcement.

Sec. T-21. Appropriations and allocations. The following appropriations and allocations are made.

MAINE OFFICE OF COMMUNITY AFFAIRS

Housing Opportunity Program Z336

Initiative: Provides one-time funding for a three-year pilot project to provide regionalized building code enforcement. Well-trained Code Enforcement Officers are essential to timely, predictable permitting of housing and other development. Municipalities are struggling to staff these positions, in part because small communities typically employ CEOs part time on contract, which is an unattractive employment model and does not encourage regular professional education. Regionalization is a more stable model for employing CEOs and there is tremendous interest in establishing multiple pilot locations throughout the state that can form the basis for longer term self-supported regional programs.

OTHER SPECIAL REVENUE FUNDS	2025-2026	2026-2027
All Other	\$500,000	\$500,000
	<hr/>	<hr/>
OTHER SPECIAL REVENUE FUNDS TOTAL	\$500,000	\$500,000

PART T SUMMARY

This part authorizes the State Controller to transfer funding from the Budget Stabilization Fund to implement a program to provide a one-time Affordability Payment to eligible recipients; implement a program to provide one-time funding to Maine school districts for school bus safety measures including retrofitting buses with crossing arms and anti-pinch door sensors; provide one-

time funding for technology and compliance with new federal legislation, pursuant to H.R. 1 – One Big Beautiful Bill Act, PL 119-21; provide one-time funding to create affordable home ownership and rentals for low-income households across the state; and provide one-time funds for a three-year pilot project to provide regionalized building code enforcement.

PART U

Sec. U-1. 7 MRSA §220-A, as amended by PL 2025, c. 388, Pt. TT, §1, is further amended to read:

Subchapter 4: Farmers Drought Relief Grant Resilience Program

§220-A. Farmers Drought Relief Grant Resilience Program

- 1. Grant program established.** The Farmers Drought Relief Grant Resilience Program, referred to in this section as "the program," is established in the department to assist farmers in the State to overcome the adverse effects of drought conditions by providing grants in accordance with this section.
- 2. Eligibility.** A farmer in the State may apply for a grant under the program if the farmer needs to establish a source for irrigation water to alleviate the risk of crop losses due to drought. The source for irrigation water must be sustainable, environmentally sound and affordable.
- 3. Farmers Drought Relief Grant Resilience Program Fund.** The Farmers Drought Relief Grant Resilience Program Fund is established as a nonlapsing fund to provide funding to achieve the purposes of the program. The fund consists of any funds received from private and public sources. The fund must be held separate and apart from all other money, funds and accounts. Any balance remaining in the fund at the end of any fiscal year must be carried forward to the next fiscal year.
- 4. Rules.** The department shall adopt rules to implement the program. The rules must include grant eligibility requirements, grant application and award procedures and grant funding limits. Rules adopted pursuant to this subsection are routine technical rules as defined in Title 5, chapter 375, subchapter 2A.

PART U SUMMARY

This Part changes the name of the Farmers Drought Relief Grant Program to the Farmers Drought Resilience Program in statute.

PART V

Sec. V-1. 12 MRSA §1849, sub-§2, as amended by PL 2021, c. 398, Pt. W, §1 is further amended to read:

2. Fund established. ~~All income received by the director from the public reserved lands, except income provided for in [section 1855](#), must be deposited with the Treasurer of State to be credited to the Public Reserved Lands Management Fund, which is established as a nonlapsing fund and is subject to allocation by the Legislature. Any interest earned on this money must also be credited to the fund. No expenditure may be made from the fund other than for the bureau's general operating purposes with respect to management of the public reserved lands unless the fund has a cash operating balance of at least \$2,500,000 at the start of the fiscal year during which the expenditure is made.~~

Sec. V-2. 12 MRSA §1849, sub-§2, ¶A and ¶B, are enacted to read:

A. Conservation Easement Trust Established: The Public Reserved Lands Conservation Easement Trust Fund, referred to in this section as “the easement trust,” is a state-held trust and shall be maintained by the Treasurer in accordance with Title 5, Section 138, and established as an account within the Land Management and Planning program. The easement trust is a nonlapsing, dedicated fund to be used only to monitor and defend conservation easements held by the Bureau of Parks and Lands. The director may accept funds from any source and may accept gifts in trust to be credited to the easement trust. Interest earned on investments in the easement trust must be credited to the easement trust. The director may use interest and earnings from the easement trust for purposes stated above. Principal from the fund may only be used with the approval of the Treasurer for extenuating circumstances, including legal defense.

B. Land Management Trust Established: The Public Reserved Lands Management Trust Fund, referred to in this section as “the land management trust,” is a state-held trust and shall be maintained by the Treasurer in accordance with Title 5, Section 138. The land management trust is a nonlapsing, dedicated fund to be used only for the management of Public Reserved Lands to which the State holds fee title or a tenancy in common. The director may accept funds from any source and may accept gifts in trust to be credited to the land management trust. Interest earned on investments in the land management trust must be credited to the land management trust. The director may use interest and earnings from the land management trust for purposes stated above. When the Public Lands Management Fund balance is above \$5,000,000, the Bureau may temporarily invest those funds above \$5,000,000 in the land management trust with the Treasurer of the State. Principal from the fund may only be used at the request of the director and approval of the Commissioner, after consultation with the Treasurer.

PART V SUMMARY

This part creates two new trusts within the Land Management and Planning program to enable the investment of funds to provide perpetual funding for conservation easement monitoring and enforcement and to enable strategic investment of funds for a balance of growth and liquidity as agreed on by the Department of Agriculture, Conservation and Forestry, and Treasury Departments.

PART W

Sec. W-1. Carrying provision; Department of Agriculture, Conservation and Forestry, Bureau of Agriculture. Notwithstanding any other provision of law to the contrary, at the end of fiscal year 2025-26, the State Controller shall carry forward any unexpended balance remaining of the \$500,000 appropriated in Public Law 2021, chapter 635, in the Department of Agriculture, Conservation and Forestry, Bureau of Agriculture program, General Fund account, All Other line category to the next fiscal year to be used for replacement of the feed, seed, and fertilizer database.

PART W SUMMARY

This Part authorizes the State Controller to carry forward up to \$500,000 of unexpended balance in the All Other line category in the Department of Agriculture, Conservation and Forestry, Bureau of Agriculture program, at the end of fiscal year 2025-26 to the All Other line category for the next fiscal year in the Department of Agriculture, Conservation and Forestry, Bureau of Agriculture program, to be used to replace the feed, seed, and fertilizer database.

PART X

Sec. X-1. Carrying provision; Department of Agriculture, Conservation and Forestry, Bureau of Agriculture. Notwithstanding any other provision of law to the contrary, at the end of fiscal year 2025-26, the State Controller shall carry forward any unexpended balance remaining of the \$1,500,000 appropriated in Public Law 2023, chapter 412, in the Department of Agriculture, Conservation and Forestry, Bureau of Agriculture program, General Fund account, Capital Expenditures line category to the next fiscal year to be used for replacement of the licensing and inspection database.

PART X SUMMARY

This Part authorizes the State Controller to carry forward up to \$1,500,000 of unexpended balance in the Capital Expenditures line category in the Department of Agriculture, Conservation and Forestry, Bureau of Agriculture program, at the end of fiscal year 2025-26 to the Capital

Expenditures line category for the next fiscal year in the Department of Agriculture, Conservation and Forestry, Bureau of Agriculture program, to be used to replace the licensing and inspection database.

PART Y

Sec. Y-1. Carrying provision; Department of Agriculture, Conservation and Forestry, Bureau of Agriculture, Food and Rural Resources. Notwithstanding any other provision of law to the contrary, at the end of fiscal year 2025-26, the State Controller shall carry forward any unexpended balance remaining of the \$750,000 appropriated in Public Law 2023, chapter 412, in the Department of Agriculture, Conservation and Forestry, Bureau of Agriculture program, General Fund account, Capital Expenditures line category to the next fiscal year to be used to upgrade the Cony Road facility in Augusta.

PART Y SUMMARY

This Part authorizes the State Controller to carry forward up to \$750,000 of unexpended balance in the Capital Expenditures line category in the Department of Agriculture, Conservation and Forestry, Bureau of Agriculture program, at the end of fiscal year 2025-26 to the Capital Expenditures line category for the next fiscal year in the Department of Agriculture, Conservation and Forestry, Bureau of Agriculture program, to be used to upgrade the Cony Road facility in Augusta.

PART Z

Sec. Z-1. Carrying provision; Department of Agriculture, Conservation and Forestry, Parks – General Operations. Notwithstanding any other provision of law to the contrary, the State Controller shall carry forward any unexpended balance remaining of the \$1,000,000 appropriated for capital infrastructure improvements to Telos Dam, in the Department of Agriculture, Conservation and Forestry, Parks - General Operations program, General Fund account, Capital Expenditures line category to the next fiscal year to be used for capital infrastructure improvements to Telos Dam in the Allagash Wilderness Waterway.

PART Z SUMMARY

This Part authorizes the State Controller to carry forward up to \$1,000,000 of unexpended balance in the Capital Expenditures line category in the Department of Agriculture, Conservation and Forestry, Parks – General Operations program at the end of each fiscal year to the Capital Expenditures line category for the next fiscal year in the Department of Agriculture, Conservation

and Forestry, Parks – General Operations program to be used for capital infrastructure improvements to Telos Dam in the Allagash Wilderness Waterway.

PART AA

Sec. AA-1. Transfer of Personal Services balances to All Other; Department of Agriculture, Conservation and Forestry. Notwithstanding any provision of law to the contrary, for fiscal year 2025-26, the Department of Agriculture, Conservation, and Forestry is authorized to transfer up to \$46,024 and for fiscal year 2026-27, the Department of Agriculture, Conservation, and Forestry is authorized to transfer up to \$48,000, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to the All Other line category of the Maine Conservation Corps program for the purpose of funding four vehicle leases. These amounts may be transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

Sec. AA-2. Transfer of Personal Services balances to All Other; Department of Agriculture, Conservation, and Forestry. Notwithstanding any provision of law to the contrary, for fiscal year 2025-26, the Department of Agriculture, Conservation, and Forestry is authorized to transfer up to \$30,000 and for fiscal year 2026-27, the Department of Agriculture, Conservation, and Forestry is authorized to transfer up to \$120,000, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to the All Other line category of the Natural Areas Program for the purpose of funding early detection and rapid response to eradicate invasive stilt grass. These amounts may be transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

Sec. AA-3. Transfer of Personal Services balances to All Other; Department of Agriculture, Conservation, and Forestry. Notwithstanding any provision of law to the contrary, for fiscal year 2026-27, the Department of Agriculture, Conservation, and Forestry is authorized to transfer up to \$25,000, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to the All Other line category of the Natural Areas Program for the purpose of funding an update to Maine's Official List of Threatened and Endangered Plants. These amounts may be transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

Sec. AA-4. Transfer of Personal Services balances to All Other; Department of Agriculture, Conservation, and Forestry. Notwithstanding any provision of law to the contrary, for fiscal year 2025-26, the Department of Agriculture, Conservation, and Forestry is authorized to transfer up to \$83,507 and for fiscal year 2026-27, the Department of Agriculture, Conservation, and Forestry is authorized to transfer up to \$76,136, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to the All Other line category of the DACF Administration program for the purposes of funding an upgrade to the Land Use Planning Commission Geographic Oriented Action Tracker database, geographic information system expenses, and equipment and licenses required to utilize the human resource management

system. These amounts may be transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

Sec. AA-5. Transfer of Personal Services balances to All Other; Department of Agriculture, Conservation, and Forestry. Notwithstanding any provision of law to the contrary, for fiscal year 2026-27, the Department of Agriculture, Conservation, and Forestry is authorized to transfer up to \$40,000, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to the All Other line category of the Maine Land Use Planning Commission program for the purpose of funding stakeholder engagement in preparation for updates to the Comprehensive Land Use Plan. These amounts may be transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

Sec. AA-6. Transfer of Personal Services balances to Capital Expenditures; Department of Agriculture, Conservation, and Forestry. Notwithstanding any provision of law to the contrary, for fiscal year 2025-26, the Department of Agriculture, Conservation, and Forestry is authorized to transfer up to \$77,000, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to the Capital Expenditures line category of the Division of Forest Protection program for the purpose of funding facility maintenance at the Old Town hangar. These amounts may be transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

PART AA SUMMARY

This Part authorizes the Department of Agriculture, Conservation, and Forestry to transfer, Personal Services to the All Other and Capital Expenditures line categories in order to fund four vehicle leases, early detection and rapid response to eradicate invasive stilt grass, stakeholder engagement in preparation for updating the Comprehensive Land Use Plan, an update to Maine's Official List of Threatened and Endangered Plants, an upgrade to the Land Use Planning Commission Geographic Oriented Action Tracker database, geographic information system expenses, equipment and licenses needed to access the human resource management system, and for facility maintenance of the Old Town hangar.

PART BB

Sec. BB-1. Transfer of Personal Services balances to All Other; Department of the Attorney General. Notwithstanding any provision of law to the contrary, for fiscal year 2025-26, the Department of the Attorney General is authorized to transfer up to \$58,751 and for fiscal year 2026-27, the Department of the Attorney General is authorized to transfer up to \$50,992, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to

the All Other line category of the Administration – Attorney General program for the purposes of funding licensing, maintenance and support of the case management system and Axon licenses for the criminal division. These amounts may be transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

PART BB SUMMARY

This Part authorizes the Department of the Attorney General to transfer Personal Services to the All Other line category in order to fund licensing, maintenance and support of the case management system and Axon licenses for the criminal division.

PART CC

Sec. CC-1. Transfer of Personal Services balances to All Other; Department of Corrections. Notwithstanding any provision of law to the contrary, for fiscal year 2025-26, the Department of Corrections is authorized to transfer up to \$644,039 and for fiscal year 2026-27, the Department of Corrections is authorized to transfer up to \$660,147, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to the All Other line category of the Maine State Prison program for the purposes of funding rising electricity costs, Maine Criminal Justice Academy training costs, rising water and sewer utility costs, and rising costs of contracting with Johnson Controls Fire Protection LP and Siemens Industry Inc. These amounts may be transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

Sec. CC-2. Transfer of Personal Services balances to All Other; Department of Corrections. Notwithstanding any provision of law to the contrary, for fiscal year 2025-26, the Department of Corrections is authorized to transfer up to \$584,264 and for fiscal year 2026-27 the Department of Corrections is authorized to transfer up to \$597,444, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to the All Other line category of the Correctional Center program for the purposes of funding rising electricity costs, Maine Criminal Justice Academy training costs, rising water and sewer utility costs, and rising costs of contracting with Johnson Controls Fire Protection LP and Siemens Industry Inc. These amounts may be transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

Sec. CC-3. Transfer of Personal Services balances to All Other; Department of Corrections. Notwithstanding any provision of law to the contrary, for fiscal year 2025-26, the Department of Corrections is authorized to transfer up to \$202,873 and for fiscal year 2026-27, the Department of Corrections is authorized to transfer up to \$214,847, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to the All Other line category of the Long Creek Youth Development Center program for the purposes of funding rising electricity costs, Maine Criminal Justice Academy training costs, rising water and sewer utility costs,

and rising costs of contracting with Johnson Controls Fire Protection LP and Siemens Industry Inc. These amounts may be transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

Sec. CC-4. Transfer of Personal Services balances to All Other; Department of Corrections. Notwithstanding any provision of law to the contrary, for fiscal year 2025-26, the Department of Corrections is authorized to transfer up to \$184,341 and for fiscal year 2026-27, the Department of Corrections is authorized to transfer up to \$195,070, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to the All Other line category of the Mountain View Correctional Facility program for the purposes of funding rising electricity costs, Maine Criminal Justice Academy training costs, and rising costs of contracting with Johnson Controls Fire Protection LP and Siemens Industry Inc. These amounts may be transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

Sec. CC-5. Transfer of Personal Services balances to All Other; Department of Corrections. Notwithstanding any provision of law to the contrary, for fiscal year 2025-26, the Department of Corrections is authorized to transfer up to \$14,421 and for fiscal year 2026-27, the Department of Corrections is authorized to transfer up to \$28,842, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to the All Other line category of the Adult Community Corrections program for the purpose of funding Maine Criminal Justice Academy training costs. These amounts may be transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

PART CC SUMMARY

This Part authorizes the Department of Corrections to transfer Personal Services to the All Other line category in order to fund rising electricity costs, Maine Criminal Justice Academy training costs, rising water and sewer utility costs, and rising costs of contracting with Johnson Controls Fire Protection LP and Siemens Industry Inc.

PART DD

Sec. DD-1. Transfer of Personal Services balances to All Other; Department of Defense, Veterans and Emergency Management. Notwithstanding any provision of law to the contrary, for fiscal year 2026-27, the Department of Defense, Veterans and Emergency Management is authorized to transfer up to \$76,000, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to the All Other line category of the Military Training & Operations program for the purpose of funding rising electricity costs. These amounts may be

transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

PART DD SUMMARY

This Part authorizes the Office of the Department of Defense, Veterans and Emergency Management to transfer Personal Services to the All Other line category in order to fund rising electricity costs.

PART EE

Sec. EE-1. Transfers from available fiscal year 2026-27 Department of Economic and Community Development, Tourism Marketing Promotion Fund, Other Special Revenue Funds balances to the Department of Economic and Community Development, Municipal Investment Fund, Other Special Revenue Funds account. Notwithstanding any provision of law to the contrary, on or before 90 days following the effective date of this Act, the State Controller shall transfer \$700,000 from available balances in the Tourism Marketing Promotion Fund, Other Special Revenue Funds account within the Department of Economic and Community Development to the Department of Economic and Community Development, Municipal Investment Fund, Other Special Revenue Funds account.

PART EE SUMMARY

This part transfers \$700,000 from available balances in the Tourism Marketing Promotion Fund, Other Special Revenue Funds account within the Department of Economic and Community Development to the Department of Economic and Community Development, Municipal Investment Fund, Other Special Revenue Funds account.

PART FF

Sec. FF-1. 20-A MRSA §253, sub-§10 is enacted to read:

10. Support funding for educational programs and opportunities. The commissioner may raise and expend private funds to support specific educational programs and opportunities.

PART FF SUMMARY

This Part authorizes the receipt and expenditure of private funds to support educational programs.

PART GG

Sec. GG-1. 20-A MRSA §1001, sub-§23, as enacted by PL 2025, c. 210, §1, is amended to read:

23. Cellular telephone policy. By August 1, 2026, a school board shall adopt and implement a policy ~~related to prohibiting~~ use of personal electronic devices during the school day. The policy must include, but is not limited to, provisions related to ~~student use of~~ cellular telephones and wearable electronic devices with Internet or cellular network connectivity capabilities. The Department of Education, in coordination with the Maine School Management Association, shall make available a model policy to school boards. This model policy shall include a definition of school day and necessary exceptions for a student's individual health plan (IHP), implementation of a student's individualized education program (IEP), a documented Section 504 accommodation for an individual student or in emergency situations as authorized by staff.

PART GG SUMMARY

This Part directs the Department of Education, in coordination with the Maine School Management Association, to develop a model policy available to school boards prohibiting use of personal electronic devices during the school day.

PART HH

Sec. HH-1. 20-A MRSA §2651, as amended by PL 2019, c. 70, §§1,2, is repealed.

PART HH SUMMARY

This Part repeals the entirety of chapter 114-A related to the creation, uses and sources of funding for the Fund for the Efficient Delivery of Educational Services.

PART II

Sec. II-1. 20-A MRSA §5201, sub-§1, as amended by PL 2005, c. 662, Pt. A, §11, is further amended to read:

1. Eligibility to enroll; school year. A person meeting the minimum age requirements of subsection 2 or section 7001, subsection 1-B, paragraph B, and who has not reached ~~20~~22 years of age before the start of the school year may enroll as a full-time or, with the consent of the school board, as a part-time student, in the public elementary and secondary schools where the student resides as defined in section 5202. The school year, for the purpose of this subsection, is defined as starting on July 1st and ending on the following June 30th.

PART II SUMMARY

This Part increases the minimum age requirements for enrollment from a person who has not yet reached 20 years of age before the start of a school year to a person who has not yet reached 22 years of age before the start of a school year.

PART JJ

Sec. JJ-1. 20-A MRSA §7304, as enacted by PL 2023, c. 643, Pt. W, §20, is amended to read:

1. Fund established. The Preschool Special Education Program Fund, referred to in this section as "the fund," is established as a nonlapsing fund within the department to provide funding for general education and special education and related services for children eligible under Part B, Section 619. The department shall distribute funds through a quarterly allocation.

2. Eligibility requirements. Beginning in fiscal year 2024-25, school administrative units that have assumed responsibility for child find activities and for ensuring free, appropriate public education for children eligible under Part B, Section 619 pursuant to section 7006, subsection 2 are eligible to receive allocations from the fund.

3. Purposes. Allocations from the fund may be made to school administrative units that have assumed the responsibility for child find activities and for ensuring a free, appropriate public education for special education and related services pursuant to section 7006, subsection 2 as outlined in each child's individualized education program ~~and for general education costs for children eligible under Part B, Section 619~~ including general education costs incurred in the provision of special education services to children eligible under Part B, Section 619, when such general education programming is not offered to all students. The commissioner may pay costs attributed to professional and administrative staff support to implement the requirements of this section.

4. If a school administrative unit has unexpended preschool funds at the end of the fiscal year, these funds must be carried forward in the school administrative unit preschool fund account and used to reduce the net preschool expenses in the next fiscal year.

PART JJ SUMMARY

This Part includes costs attributed to professional and administrative staff support to implement the requirements of this section as an allowable use of the fund. It also clarifies that a school administrative unit's unexpended funds in this program at the end of a fiscal year shall be carried forward for the same purpose.

PART KK

Sec. KK-1. 20-A MRSA §15674, sub-§1, ¶A, as enacted by PL 2003, c. 504, Pt. A, §6, is repealed.

Sec. KK-2. 20-A MRSA §8605, sub-§2, ¶B as amended by PL 2005, c. 2, Pt. D, §29 is repealed.

Sec. KK-3. 20-A MRSA §8605, sub-§2, ¶C as amended by PL 1991, c. 518, §37, is repealed.

Sec. KK-4. 20-A MRSA §15689-A, sub-§30 is enacted to read:

30. Adult Education. The commissioner may expend and disburse funds for adult education students in accordance with the provisions of chapter 315.

PART KK SUMMARY

This Part moves the funding to support 16 – 20 year olds that are no longer enrolled in public education from the Essential Programs and Services (EPS) funding calculation to the Adult Education program where these students are taking courses to attain high school equivalency diplomas. The current method of providing funding within the EPS calculation does not guarantee that funds are used to support the intended student population, nor does it require that the allocation go to the SAU operating the adult education services. This change will better align with current statute, improve accuracy, simplify reporting, provide better equity, and increase the impact of funding intended for those students no longer enrolled in public education.

PART LL

Sec. LL-1. 20-A MRSA §13013-A, sub-§1, ¶D, as enacted by PL 2019, c. 394, §1, is amended to read:

D. For fiscal year ~~2026-27~~ ~~2020-21~~ and succeeding years, for a teacher who is employed in a school in which at least 50% of students qualify for a free or reduced-price lunch under chapter 223, subchapter 7 or at least 50% of students are identified as economically disadvantaged for subsidy purposes under chapter 606-B, whichever is higher, during the year that the supplement is provided, \$5,000.

PART LL SUMMARY

This Part adds an alternate data set to determine teacher eligibility based on the percentage of students identified as economically disadvantaged for subsidy purposes under chapter 606-B.

PART MM

Sec. MM-1. 20-A MRSA §15672, sub-§2-A, ¶A, as amended by PL 2013, c. 167, Pt. B, §1 is repealed.

Sec. MM-2. 20-A MRSA §15689-A, sub-§29 is enacted to read:

29. Debt Service. The commissioner shall pay principal and interest costs for approved major capital projects in the allocation year, excluding payments made with funds from state and local government accounts established under the federal Internal Revenue Code and regulations for disposition of excess, unneeded proceeds of bonds issued for a school project and excluding any principal and interest costs attributable to a school closed for lack of need pursuant to chapter 202.

PART MM SUMMARY

This Part moves principal and interest costs for approved major capital projects from payment within the Essential Programs and Services (EPS) funding calculation to payment as targeted education funds. This allows the EPS funding calculation for each school administrative unit (SAU) to be determined prior to inclusion of debt service costs and attributes debt service costs only to those SAUs with approved major capital projects.

PART NN

Sec. NN-1. 20-A MRSA §15689-A, sub-§21, as enacted by PL 2011, c. 655, Pt. C, §11, is repealed.

**PART NN
SUMMARY**

This Part repeals the subsection of the authorization of payment of targeted education funds related to the Fund for the Efficient Delivery of Educational Services.

PART OO

Sec. OO-1. Carrying Provision; Department of Education, Special Services Team. Notwithstanding any provision of law to the contrary, the balance in the Department of Education, Special Services Team program, General Fund account may not lapse and must be carried forward for its original purpose.

**PART OO
SUMMARY**

This Part changes the Department of Education, Special Services Team program, General Fund account to a nonlapsing account to allow the balance to carry forward for its original purpose.

PART PP

Sec. PP-1. Transfer; Department of Education, General Purpose Aid for Local Schools and Child Development Services. Notwithstanding any provision of law to the contrary, on or before June 30, 2026, the State Controller shall transfer \$12,600,000 of the unencumbered balance forward from the Department of Education, General Purpose Aid for Local Schools program, General Fund account, All Other line category to the Department of Education, Child Development Services program, Other Special Revenue Funds account, All Other line category.

Sec. PP-2. Transfer; Department of Education, General Purpose Aid for Local Schools and Child Development Services. Notwithstanding any provision of law to the contrary, on or before June 30, 2026, the State Controller shall transfer \$4,051,457 of the unencumbered balance forward from the Department of Education, General Purpose Aid for Local Schools program, General Fund account, All Other line category to the Department of Education, Child Development Services program, General Fund account, All Other line category

**PART PP
SUMMARY**

This Part authorizes the transfer of \$16,651,457 in unencumbered balance forward from the General Purpose Aid for Local Schools program to the Child Development Services program within the Department of Education.

PART QQ

Sec. QQ-1. Transfer of Personal Services balances to All Other; Department of Education. Notwithstanding any provision of law to the contrary, for fiscal year 2025-26, the Department of Education is authorized to transfer up to \$37,000 and for fiscal year 2026-27, the Department of Education is authorized to transfer up to \$37,000, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to the All Other line category of the School Finance and Operations program for the purpose of funding maintenance and licensing costs for an internet-based application for free or reduced-priced meals. These amounts may be transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

Sec. QQ-2. Transfer of Personal Services balances to All Other; Department of Education. Notwithstanding any provision of law to the contrary, for fiscal year 2025-26, the Department of Education is authorized to transfer up to \$177,129 and for fiscal year 2026-27, the Department of Education is authorized to transfer up to \$185,985, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to the All Other line category of the Leadership Team program for the purpose of funding annual hosting and maintenance costs for the department's grant management system. These amounts may be transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

Sec. QQ-3. Transfer of Personal Services balances to All Other; Department of Education. Notwithstanding any provision of law to the contrary, for fiscal year 2026-27, the Department of Education is authorized to transfer up to \$12,500, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to the All Other line category of the Adult Education program for the purpose of funding rising costs related to the adult education data system. These amounts may be transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

PART QQ SUMMARY

This Part authorizes the Department of Education to transfer Personal Services to the All Other line category in order to fund maintenance and licensing costs for an internet-based application for free or reduced-priced meals, annual hosting and maintenance costs for the department's grant management system and rising costs related to the adult education data system.

PART RR

Sec. RR-1. 5 MRSA §1591, sub-§10 is enacted to read:

10. Department of Energy Resources. The Department of Energy Resources shall carry forward any General Fund balances remaining in the Department of Energy Resources program at the end of any fiscal year for use in the next fiscal year.

PART RR SUMMARY

This Part authorizes any unexpended balances in the Department of Energy Resources, General Fund account to carry and not lapse.

PART SS

Sec. SS-1. Transfer of Personal Services balances to Capital Expenditures; Department of Environmental Protection. Notwithstanding any provision of law to the contrary, for fiscal year 2025-26, the Department of Environmental Protection is authorized to transfer up to \$256,994, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to the Capital Expenditures line category of the Air Quality program for the purposes of funding two ozone calibrator instruments, one ozone monitor instrument, one continuous, real-time air quality monitoring instrument, one zero air generator, two hydrogen sulfide analyzers, two trace-level dilution calibrators and two data loggers. These amounts may be transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

PART SS SUMMARY

This Part authorizes the Department of Environmental Protection to transfer Personal Services to the Capital Expenditures line category in order to fund the purchase of two ozone calibrator instruments, one ozone monitor instrument, one continuous, real-time air quality monitoring instrument, one zero air generator, two hydrogen sulfide analyzers, two trace-level dilution calibrators and two data loggers.

PART TT

Sec. TT-1. 10 MRSA §962, sub-§2, as amended by PL 2015, c. 504, §1, is further amended to read:

2. Revenue obligation securities. Issue revenue obligation securities to finance eligible projects, except that revenue obligation securities may not be issued for energy distribution system projects or energy generating system projects unless the authority issued a certificate of approval for those eligible projects before January 1, ~~2020~~2040 pursuant to subchapter 3;

Sec. TT-2. 10 MRSA §1044, sub-§13, as amended by PL 2015, c. 504, §4, is further amended to read:

13. Limitation. The authority may not issue revenue obligation securities for energy distribution system projects or energy generating system projects unless the authority issued a certificate of approval for the energy distribution system project or energy generating system project before January 1, ~~2020~~2040. Notwithstanding this subsection, revenue refunding securities may be issued to refund any outstanding revenue obligation securities.

Sec. TT-3. 35-A MRSA §3156, last ¶, as amended by PL 1997, c. 781, §2, is further amended to read:

A certificate may not be issued under this section after July 31, ~~1998~~ 2040.

PART TT SUMMARY

This Part extends the date to allow the Finance Authority of Maine to issue revenue obligation securities for energy distribution system projects or energy generating projects that have been issued a certificate of approval by the Authority before January 1, 2040. Additionally, this Part also extends the allowable date by which the Public Utilities Commission may issue a certificate of approval for an electric rate stabilization agreement to July 31, 2040.

PART UU

Sec. UU-1. Carrying provision; Maine Fire Protection Services Commission, Maine Fire Protection Services Commission. Notwithstanding any provision of law to the contrary, at the end of fiscal year 2025-26, the State Controller shall carry forward any unexpended balance remaining of the \$1,500,000 appropriated in Public Law 2023, chapter 459 in the Maine Fire Protection Services Commission, Maine Fire Protection Services Commission program, General Fund account, All Other line category to the next fiscal year to be used for fire service training facilities.

PART UU SUMMARY

This Part authorizes any unexpended remaining balance at the end of fiscal year 2025-26 in the department of Maine Fire Protection Services Commission, Maine Fire Protection Services Commission program, All Other line category in Public Law 2023, chapter 459 to carry forward into next fiscal year.

PART VV

This Part is intentionally left blank.

PART VV SUMMARY

This Part is intentionally left blank.

PART WW

Sec. WW-1. 22 MRSA §1708-A is enacted to read:

§1708-A. Reimbursement to Maine Veterans' Homes

Nursing Facility services provided by a veterans' facility must be reimbursed by the MaineCare program at rates established by the department in alignment with this section. This section applies to all funds, including federal funds, paid by an agency of the State to a veterans' facility for nursing facility care.

1. Definitions. As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Multilevel health care facility" has the same meaning as in section 7852, subsection 10-A.

B. "Nursing home" or "nursing facility" has the same meaning as in section 1812-A.

C. "Veterans' facility" means a nursing home that is operated by the Maine Veterans' Homes at any location required under Title 37-B, section 601, subsection 2.

2. Per resident basis. Veterans' facilities must be reimbursed on a per resident daily rate basis for services to residents covered under the MaineCare program.

3. Rate calculations.

A. Nursing homes: Rate calculations under this section must follow the process and principles set forth in 22 MRSA 3173-J to determine a Daily Rate that is reasonable and adequate to cover the MaineCare allowable costs of operating veterans' facilities which are nursing homes and to reflect any meaningful cost differences between veterans' and non-veterans' nursing home costs for the

Direct Care and Routine Care cost components of the Daily Rate. Adjustments to rates and reimbursement for purposes that include, but are not limited to audit procedures, quality and case mix shall be made in the same way as those adjustments are made for all other nursing facilities as set forth in Department rule.

4. Annual adjustments for inflation. The per diem amounts must be annually adjusted for inflation to the same extent that MaineCare reimbursement rates for non-veterans' facilities which are nursing homes and residential care facilities are adjusted.

Sec. WW-2. Supplemental payments to Maine Veterans' Homes in fiscal year 2026-27 to residential care facilities. The Department of Health and Human Services, from the amounts appropriated in this Act, shall make a one-time payment to the Maine Veterans' Homes residential care for the difference between MaineCare payments and actual allowed MaineCare costs, as reported on the most recently filed cost reports. The department may make these residential care facility payments in fiscal year 2026-27 to enable the department to seek and receive approval for a state plan amendment from the United States Department of Health and Human Services, Centers for Medicare and Medicaid Services with federal matching payments to the extent possible.

Sec. WW-3. Supplemental payments previously appropriated. Upon implementation of the rate calculations process established in the Maine Revised Statutes, Title 22, section 1708-A, any supplemental funding allocated or appropriated for the Maine Veterans' Homes in PL 2022 ch.528 that has not been expended may not be used as supplemental payments but may be used for the purposes of this Part.

PART WW SUMMARY

This Part requires the Department of Health and Human Services to establish reimbursement rates for Maine Veterans' Homes nursing facility services covered by the MaineCare program. It requires the MaineCare program to reimburse veterans' facilities for covered nursing home services on a per resident daily rate basis that is reasonable and adequate to cover the total MaineCare allowable costs of operating veterans' facilities. The per diem calculated pursuant to this section for veterans' nursing homes comprises total nursing facility reimbursement for veterans' facilities. The per diems developed under this section must be adjusted for inflation to the same extent that reimbursement rates for non-veterans' nursing facilities are adjusted.

This Part also requires the Department to make a one-time supplemental payment to Maine Veterans Home residential care facilities in fiscal year 2026-2027 to cover the difference between MaineCare payments and actual allowed MaineCare costs.

Lastly, this Part directs the department to use funds previously appropriated for supplemental payments to Maine Veterans' Homes Nursing facilities for the purposes of this Part.

PART XX

Sec. XX-1. 22 MRSA §3108-A is enacted to read:

§3108-A. Heating assistance, Supplemental Nutrition Assistance Program households

To the extent that funds are available the department may issue an annual heating assistance payment to Supplemental Nutrition Assistance Program households.

PART XX SUMMARY

This Part permits the Department to directly issue an annual heating assistance payment to SNAP households.

PART YY

Sec. YY-1. 22 MRSA §3769-E, as enacted by PL 2017, c. 284, Pt. NNNNNNN, §12, is repealed.

PART YY SUMMARY

This part removes the legislative requirement for the Department of Health and Human Services to provide \$3,000,000 to Maine State Housing Authority for use in programs under their jurisdiction.

PART ZZ

Sec. ZZ-1. Continuation of limited-period positions. Notwithstanding any provision of law to the contrary, all limited-period positions throughout State Government that are scheduled to expire during June 2026, are already funded through the end of fiscal year 2025-26 and are proposed to continue in the 2026-2027 biennium, are continued until November 1, 2026.

PART ZZ SUMMARY

This Part authorizes an extension of the expiration date to November 1, 2026 for limited-period positions that are set to expire in June 2026 but are funded through fiscal year 2025-26 and are proposed to continue into the next biennium.

PART AAA

Sec. AAA-1. PL 2025, c. 388, Pt. II, §4; Supplemental payments to private psychiatric hospitals, is amended to read: The Department of Health and Human Services, from the amounts appropriated and allocated, shall determine a consistent and reasonable allocation method to distribute supplemental payments to private psychiatric hospitals. Total payment amounts may not exceed the lower of the amount appropriated for supplemental payments to psychiatric hospitals ~~by this Act~~ and the amount by which any payment would cause the department to exceed allowable aggregate upper payment limits as determined by the United States Department of Health and Human Services, Centers for Medicare and Medicaid Services.

PART AAA SUMMARY

PL 2025, c. 388 appropriated funding for supplemental payments to private psychiatric hospitals. This act provides additional funding for supplemental payments, and this part clarifies that the total supplemental payment amount includes appropriations from multiple acts.

PART BBB

Sec. BBB-1. Emergency rule-making authority; health and human services matters. The Department of Health and Human Services is authorized to adopt emergency rules under the Maine Revised Statutes, Title 5, sections 8054 and 8073 as necessary to implement those provisions of this Act over which the department has subject matter jurisdiction for which specific authority has not been provided in any other Part of this Act, notwithstanding the requirement that the department determine that immediate adoption is necessary to avoid a threat to public health, safety or general welfare.

Part BBB SUMMARY

This Part authorizes the Department of Health and Human Services to adopt emergency rules to implement any provisions of this Act over which it has specific authority that has not been addressed by some other Part of the Act without the necessity of demonstrating that immediate adoption is necessary to avoid a threat to public health, safety or welfare.

PART CCC

Sec. CCC-1. Lapsed balances; Department of Health and Human Services, State Supplement to Federal Supplemental Security Income. Notwithstanding any provision of law to the contrary, \$1,000,000 of the unencumbered balance forward in the Department of Health and Human Services, State Supplement to Federal Supplemental Security Income program, General

Fund account, All Other line category lapses to the unappropriated surplus of the General Fund no later than June 30, 2027.

PART CCC SUMMARY

This Part lapses \$1,000,000 of the unencumbered balance forward within the State Supplement to Federal Supplemental Security Income program, General Fund account to the unappropriated surplus of the General Fund no later than June 30, 2027.

PART DDD

Sec. DDD-1. Lapsed balances; Department of Health and Human Services. Notwithstanding any provision of law to the contrary, \$3,600,000 of the unencumbered balance forward in the Department of Health and Human Services, General Fund carrying accounts, All Other line category lapses to the unappropriated surplus of the General Fund no later than June 30, 2026.

PART DDD SUMMARY

This Part lapses \$3,600,000 of the unencumbered balance forward within the Department of Health and Human Services, General Fund carrying accounts to the unappropriated surplus of the General Fund no later than June 30, 2026.

PART EEE

Sec. EEE-1. Transfer of Personal Services balances to Capital Expenditures; Department of Health and Human Services. Notwithstanding any provision of law to the contrary, for fiscal year 2025-26, the Department of Health and Human Services is authorized to transfer up to \$290,664, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to the Capital Expenditures line category of the Disproportionate Share – Dorothea Dix Psychiatric Center program for the purpose of funding the replacement of the camera and access control system at Dorothea Dix Psychiatric Center. These amounts may be transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

Sec. EEE-2. Transfer of Personal Services balances to All Other; Department of Health and Human Services. Notwithstanding any provision of law to the contrary, for fiscal year 2025-26, the Department of Health and Human Services is authorized to transfer up to \$550,000 and for fiscal year 2026-27, the Department of Health and Human Services is authorized to transfer up to \$800,000, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to the All Other line category of the Office of MaineCare Services program for the purpose of funding rate determinations for MaineCare services. These amounts may be

transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

Sec. EEE-3. Transfer of Personal Services balances to All Other; Department of Health and Human Services. Notwithstanding any provision of law to the contrary, for fiscal year 2025-26, the Department of Health and Human Services is authorized to transfer up to \$200,000, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to the All Other line category of the Office of MaineCare Services program for the purpose of funding a comprehensive benchmarking analysis for Medicaid rates, as required by Maine Revised Statutes, Title 22, section 3173-J and federal access rule requirements. These amounts may be transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

PART EEE SUMMARY

This Part authorizes the Department of Health and Human Services to transfer Personal Services to the All Other and Capital Expenditures line categories in order to fund the replacement of the camera and access control system at Dorothea Dix Psychiatric Center, rate determinations for MaineCare services and a comprehensive benchmarking analysis for Medicaid rates.

PART FFF

Sec. FFF-1. 12 MRSA §10108, sub-§13 is enacted to read:

13. Inland Fisheries Conservation and Enhancement Program. The Inland Fisheries Conservation and Enhancement Program, referred to in this subsection as “the program,” is established within the department's fisheries and hatcheries division.

A. The program must:

- (1) Prioritize native inland fish conservation and the research, management and enhancement of the State's native fish, including but not limited to those identified by the department as species of greatest conservation need, brook trout, lake whitefish, arctic charr and lake trout;
- (2) Identify and implement actions to enhance native fish production and stocking, including assessment of native fish production programs; and
- (3) Continue to conserve, protect and enhance the State's sport fish fisheries.

B. To the extent that resources allow, the program must also support and incorporate the following elements:

(1) The design and implementation of regional and statewide fisheries research programs to conserve the State's native inland and sport fish fisheries, ensuring the long-term sustainability and health of the State's fisheries;

(2) Investment in new technology, equipment and training programs to enhance the success and effectiveness of the program;

(3) Effective communication regarding ongoing program actions, success and collaboration;

(4) The establishment of collaborative partnerships to engage organizations, communities and companies representing conservation groups, anglers, land trusts and other organizations involved in outdoor recreation in implementing and publicizing the program; and

(5) Engagement with representatives of various agencies, anglers and nonprofit organizations to enhance and restore the State's native fisheries habitat and populations.

C. The commissioner may accept money, goods or services donated to the department for the program. Money accepted by the commissioner under this subsection must be deposited into the fisheries and hatcheries division dedicated account.

D. The commissioner, or the commissioner's designee, shall report no later than February 1st annually to the joint standing committee of the Legislature having jurisdiction over inland fisheries and wildlife matters regarding program activities, emphasizing the work being done to conserve, research, manage and enhance the State's native inland fish populations and including a summary of expenditures and their allocation.

PART FFF SUMMARY

This Part establishes the Inland Fisheries Conservation and Enhancement Program to prioritize native inland fish conservation and the research, management and enhancement of the State's native fish.

PART GGG

Sec. GGG-1. 12 MRSA §10252, as amended by PL 2003, c. 655, Pt. B, §51 and affected by §422, is repealed and the following enacted in its place:

Fish hatchery maintenance fund

1. Fund established. The fish hatchery maintenance fund, referred to in this section as "the fund," is established in the department as a nonlapsing fund to be used by the commissioner to fund or assist in funding engineering designs, statewide facilities assessments and maintenance, repair and capital improvements at fish hatcheries and feeding stations owned by the State. The fund may be used for overtime personnel services costs when overtime for fish stocking and other hatchery-

related work is operationally required. Additionally, the fund may support the design, construction and operation of additional state fish hatcheries that support the mission of the department, as approved by the Legislature. The fund may not be used to fund the general operating costs of an existing fish hatchery.

2. Funding. Notwithstanding section 10801, subsection 4, \$2 from each fishing license sold must be deposited into the fund. Additionally, money deposited pursuant to Title 29-A, section 456-C, subsection 3, paragraph A, subparagraph (1) must also be credited to the fund. The commissioner may accept and deposit into the fund any monetary gifts, donations or other contributions from public or private sources and must use that money for the purposes specified in subsection 1.

PART GGG SUMMARY

This Part repeals and replaces the existing statute, providing authority of the fund to support the engineering design, construction, maintenance and repair of current and additional fish hatcheries and feeding stations owned by the State and to pay for personal services overtime for fish stocking and other hatchery-related work when operationally required. This Part also authorizes that \$2 from each fishing license sold and that money deposited pursuant to Title 29-A, section 456-C, subsection 3, paragraph A, subparagraph (1), must be deposited into the fund.

PART HHH

Sec. HHH-1. PL 2025, c. 388, Part FF, §1 is amended to read:

Sec. FF-1. Transfer of Personal Services balances to All Other; Judicial Department, Courts - Supreme, Superior and District; fiscal year 2025-26. Notwithstanding any provision of law to the contrary, for fiscal year 2025-26 only, the Judicial Department is authorized to transfer up to ~~\$750,000~~\$1,250,000 of available balances of appropriations in the Personal Services line category in the Courts - Supreme, Superior and District program, after all financial commitments for salary, benefit and other obligations have been made, to the All Other line category in order to fund temporary clerk services, marshal services contracts, guardians ad litem, interpreters and mental health services. These amounts may be transferred by financial order on the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

Sec. HHH-2. PL 2025, c. 388, Part FF, §2 is amended to read:

Sec. FF-2. Transfer of Personal Services balances to All Other; Judicial Department, Courts - Supreme, Superior and District; fiscal year 2026-27. Notwithstanding any provision of law to the contrary, for fiscal year 2026-27 only, the Judicial Department is authorized to transfer up to ~~\$750,000~~\$1,250,000 of available balances of appropriations in the Personal Services line

category in the Courts - Supreme, Superior and District program, after all financial commitments for salary, benefit and other obligations have been made, to the All Other line category in order to fund temporary clerk services, marshal services contracts, guardians ad litem, interpreters and mental health services. These amounts may be transferred by financial order on the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

PART HHH SUMMARY

This part amends Public Law 2025, c. 388, Part F by increasing the amount of funding that the Judicial Department is authorized to transfer in 2025-26 and 2026-27 from available balances in the Personal Services line category to the All Other line category from \$750,000 to \$1,250,000 in each year to fund temporary clerk services, marshal services contracts, guardians ad litem, interpreters and mental health services.

PART III

Sec. III-1. Transfer of Personal Services balances to All Other; Judicial Department.

Notwithstanding any provision of law to the contrary, for fiscal year 2025-26, the Judicial Department is authorized to transfer up to \$1,248,415 and for fiscal year 2026-27, the Judicial Department is authorized to transfer up to \$1,152,310, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to the All Other line category of the Courts – Supreme, Superior and District program for the purposes of funding iPad replacements and licensing fees, rising contract costs related to case management services, rising utility costs, parking costs in multiple locations related to staff and jurors, rising interpreter costs, rising postage costs, rising travel costs for staff and judicial officers, and the implementation of a new record management system. These amounts may be transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

Sec. III-2. Transfer of Personal Services balances to All Other; Judicial Department.

Notwithstanding any provision of law to the contrary, for fiscal year 2025-26, the Judicial Department is authorized to transfer up to \$223,000 and for fiscal year 2026-27, the Judicial Department is authorized to transfer up to \$68,000, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to the All Other line category of the Courts – Supreme, Superior and District program for the purposes of funding general facility improvements, increased lease costs, additional file storage and mold remediation at the Lincoln and Newport District Court locations. These amounts may be transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

PART III SUMMARY

This Part authorizes the Judicial Department to transfer Personal Services to the All Other line category in order to fund iPad replacements and licensing fees, rising contract costs related to case management services, implementation of a new record management system, rising utility costs, rising parking costs, rising interpreter costs, rising postage costs, rising travel costs. Additionally, this Part authorizes the Judicial Department to transfer Personal Services to the All Other line category to fund general facility improvements, increased file storage costs, increased lease costs and mold remediation at the Lincoln and Newport District Court locations.

PART JJJ

Sec. JJJ-1. 26 MRSA §1418-A, as enacted by PL 1995, c. 560, Pt. F, §13, is amended to read:

The Division for the Blind and Visually Impaired is established within the Bureau of Rehabilitation Services ~~department~~ under the jurisdiction of the Director of the Division for the Blind and Visually Impaired. The commissioner shall appoint the director, subject to the Civil Service Law.

PART JJJ SUMMARY

This Part amends the statute for the Division for the Blind and Visually Impaired to clarify its organizational structure, reflecting what has been in place since its creation within the Department of Labor. The Division has been part of the Bureau of Rehabilitation Services. The Director is not an appointee of the Commissioner.

PART KKK

Sec. KKK-1. Transfer of Personal Services balances to All Other; Maine State Library. Notwithstanding any provision of law to the contrary, for fiscal year 2026-27, the Maine State Library is authorized to transfer up to \$20,000, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to the All Other line category of the Maine State Library program for the purpose of funding new signage to comply with accessibility codes. These amounts may be transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

PART KKK SUMMARY

This Part authorizes the Maine State Library to transfer Personal Services to the All Other line category in order to fund new signage to comply with accessibility codes.

PART LLL

Sec. LLL-1. 12 MRSA §6043 is enacted to read:

§6043. Marine Science Research and Boat Operations Fund

1. **Fund established.** The Marine Science Research and Boat Operations Fund, referred to in this Part as “the fund”, is established as a dedicated, nonlapsing fund administered by the Department for the purpose of providing funds for research, boat operations and boat maintenance in support of marine science programs. Balances may not lapse and must be carried forward to the next fiscal year.
2. **Sources of funding.** The fund consists of any money received from the following sources:
 - A. Fees charged to marine science research programs based on research conducted and boat use;
 - B. Contributions from private sources;
 - C. Federal funds and awards;
 - D. Any other funds received in support of the purposes for which the fund is established.
3. **Disbursements from the fund.** The Department shall apply the money in the fund toward the support of marine science programs in the State, including, but not limited to, funding marine science research, boat operations and boat maintenance.

PART LLL SUMMARY

This part establishes the Marine Science Research and Boat Operations Fund to provide funding to support marine science research, boat operations and maintenance.

PART MMM

Sec. MMM-1. Carrying balances; Department of Marine Resources, Bureau of Marine Science. Notwithstanding any provision of law to the contrary, at the end of fiscal year 2025-26, the State Controller shall carry forward any unexpended balance remaining of the \$400,000 appropriated in Public Law 2025, chapter 2 in the Department of Marine Resources, Bureau of Marine Science program, General Fund account, Capital Expenditures line category to the next fiscal year until fully expended. This funding supports the department's obligation of the total cost for federal Public

Assistance 406 Mitigation funding from the United States Department of Homeland Security, Federal Emergency Management Agency related to storm damages from January 2024.

PART MMM SUMMARY

This part authorizes the Department of Marine Resources, Bureau of Marine Science to carry up to \$400,000 for the State's share of match funding related to storm damages from January 2024.

PART NNN

Sec. NNN-1. Transfer of Personal Services balances to All Other; Department of Marine Resources. Notwithstanding any provision of law to the contrary, for fiscal year 2025-26, the Department of Marine Resources is authorized to transfer up to \$400,000, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to the All Other line category of the Bureau of Marine Science program for the purpose of funding a building condition assessment and master plan for the department's facility in West Boothbay Harbor. These amounts may be transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

PART NNN SUMMARY

This Part authorizes the Department of Marine Resources to transfer Personal Services to the All Other line category in order to fund a building condition assessment and master plan for the department's facility in West Boothbay Harbor.

PART OOO

Sec. OOO-1. 24 MRSA §2986, sub-§3, as amended by PL 2025, c. 109, §3, is further amended to read:

3. Completed kit. If the victim has not reported the alleged offense to a law enforcement agency when the examination is complete, the hospital or health care practitioner shall then notify the nearest law enforcement agency, which shall transport and store the completed forensic examination kit for 8 20 years. The completed kit may be identified only by the tracking number. If during that storage period a victim decides to report the alleged offense to a law enforcement agency, the victim may contact the hospital or health care practitioner to determine the tracking number. The hospital or health care practitioner shall provide the victim with the tracking number on the forensic examination kit and shall inform the victim which law enforcement agency is storing the kit.

If the victim reports the alleged offense to a law enforcement agency by the time the examination is complete, the investigating agency shall retain custody of the forensic examination kit.

If an examination is performed under subsection 5 and the victim does not, within 60 days, regain a state of consciousness adequate to decide whether or not to report the alleged offense, the State may file a motion in the District Court relating to the storing or processing analysis of the forensic examination kit. Upon finding good cause and after considering factors, including, but not limited to, the possible benefits to public safety in processing analyzing the kit and the likelihood of the victim's regaining a state of consciousness adequate to decide whether or not to report the alleged offense in a reasonable time, the District Court may order either that the kit be stored for additional time or that the kit be transported to the Maine State Police Crime Laboratory for processing analysis in accordance with the laboratory's practices and procedures, or such other disposition that the court determines just. In the interests of justice or upon motion by the State, the District Court may conduct hearings required under this paragraph confidentially and in camera and may impound pleadings and other records related to them.

A law enforcement agency shall store a completed forensic examination kit involving sexual assault for 20 years regardless of whether the alleged offense is reported to a law enforcement agency.

Sec. 000-2. 25 MRSA §2915-B is enacted to read:

§2915-B. Sexual assault forensic examination kit tracking system

1. Definitions. As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Crime laboratory" means the Maine State Police Crime Laboratory located in Augusta or another accredited laboratory that provides forensic services to law enforcement agencies for the purpose of analyzing forensic examination kits.

B. "Department" means the Department of Public Safety.

C. "Forensic examination kit" or "kit" means a uniform standardized forensic examination kit developed by the department pursuant to section 2915, subsection 1 for evidence collection by a licensed health care provider in alleged cases of sexual assault.

D. "Law enforcement agency" means the State Police, a county law enforcement agency or a municipal law enforcement agency.

E. "Licensed health care provider" means:

(1) A hospital licensed under Title 22, chapter 405; or

(2) A health care practitioner who is licensed by this State to provide or otherwise lawfully providing health care or a partnership or corporation made up of such health care practitioners.

F. "Sexual assault" means any crime enumerated in Title 17-A, chapter 11.

G. "Tracking system" means the forensic examination kit tracking system established by the department pursuant to subsection 2.

2. Forensic examination kit tracking system. The department shall operate and maintain a tracking system for all completed forensic examination kits, regardless of whether the alleged offense relating to the kit was reported to a law enforcement agency, that is continuously accessible to approved users, including, at a minimum, licensed hospitals and licensed health care providers that perform forensic examinations for victims of sexual assault.

A. The department shall operate and maintain the tracking system through the use of department personnel and resources and may contract with public or private entities, including, but not limited to, software and technology providers, to accomplish the department's duties related to the tracking system.

B. Approved users shall adhere to the following procedures when entering information for each kit into the tracking system, which must, at a minimum, collect the following information.

(1) A crime laboratory shall enter into the tracking system each new and unused kit and record each kit's intended destination before the kit leaves the possession of the crime laboratory.

(2) A licensed health care provider shall enter into the tracking system:

(a) The date the licensed health care provider receives each kit from a crime laboratory;

(b) The date a particular kit is used for evidence collection, is discarded based on damage to the kit or is used for training; and

(c) The date a completed kit is transferred to a law enforcement agency, the name of the law enforcement agency to which the kit was transferred and, to the extent known to the licensed health care provider, whether the victim of sexual assault from whom the forensic evidence in the kit was collected has reported the alleged offense to a law enforcement agency.

(3) A law enforcement agency shall enter into the tracking system:

(a) The date the law enforcement agency receives a completed kit, the location where that kit is being stored and, to the extent known by the law enforcement agency, whether the victim of sexual assault from whom the forensic evidence in the kit was collected has reported the alleged offense to a law enforcement agency;

(b) The date the law enforcement agency transfers a completed kit to a crime laboratory and the name of the crime laboratory to which the kit was transferred; and

(c) The date the law enforcement agency reports to a prosecuting attorney that a forensic examination has been performed pursuant to Title 24, section 2986.

(4) A crime laboratory shall identify when it has conducted an analysis of a completed kit and enter into the tracking system the date of the analysis.

(5) A law enforcement agency that receives a kit after analysis from a crime laboratory shall enter into the tracking system the date it received the kit and whether that kit was stored or destroyed.

C. The tracking system must provide for the updating and tracking of a forensic examination kit as follows.

(1) A victim of sexual assault from whom forensic evidence has been collected using a kit must have access to the tracking system on an anonymous and secure basis for the purposes of receiving updates regarding the kit and tracking the status of the kit.

(2) A licensed health care provider, law enforcement agency, prosecuting attorney or any other entity in possession of a kit must have access to the tracking system for the purposes of entering, updating and tracking the status and location of the kit.

(3) Prosecuting attorneys in the State must have access to the tracking system for the purpose of receiving updates regarding the kits and tracking the status of the kits.

3. Participation required. Law enforcement agencies, licensed health care providers, crime laboratories and prosecuting attorneys in the State shall participate in the tracking system on the schedule and in the manner required by department rules adopted pursuant to subsection 7.

4. Immunity. A person or entity required by subsection 3 to participate in the tracking system is immune from civil liability for actions taken as a participant that are required by subsection 3 or by rules adopted pursuant to subsection 7.

5. Confidentiality. The tracking system and all information in the tracking system is confidential.

6. Report. The department shall report to the joint standing committee of the Legislature having jurisdiction over criminal justice and public safety matters and the Governor by January 1, 2028 and annually thereafter, regarding the tracking system. The report may include recommendations from the department for improved operation of the tracking system and must include the following information, identified by the county from which a forensic examination kit was entered into the tracking system:

A. The number of completed kits in the tracking system, including:

(1) The number of completed kits for which a victim of sexual assault has reported the alleged offense to a law enforcement agency and, of those kits, the number on which analysis has been completed and the number on which analysis has not been completed; and

(2) The number of completed kits for which a victim of sexual assault has not reported the alleged offense to a law enforcement agency, and, of those kits, the number on which analysis has been completed and the number on which analysis has not been completed;

B. The number of completed kits that were entered into the tracking system during the prior calendar year, including:

(1) The number of completed kits for which a victim of sexual assault has reported the alleged offense to a law enforcement agency and, of those kits, the number on which analysis has been completed and the number on which analysis has not been completed; and

(2) The number of completed kits for which a victim of sexual assault has not reported the alleged offense to a law enforcement agency, and, of those kits, the number on which analysis has been completed and the number on which analysis has not been completed;

C. The average and median lengths of time for forensic examination kits to be sent for analysis after being entered into the tracking system and for analysis to be completed; and

D. The number of reported forensic examination kits entered into the tracking system for more than one year for which analysis has not been completed.

The State Police and any other law enforcement agency that performs its duties in more than one county shall provide to the department tracking information for each county where a forensic examination kit was entered into the tracking system.

7. Rules. The commissioner shall adopt rules to govern participation in and implementation of the tracking system. The rules must include provisions for maintaining confidentiality of tracking system information; provisions to ensure timely posting to the tracking system; a process for approving tracking system users and access for approved users; procedures for posting information and for updating information in the tracking system; and requirements for documentation of persons who have posted, accessed and updated information in the tracking system. Rules adopted pursuant to this subsection are routine technical rules as defined by Title 5, chapter 375, subchapter 2-A.

Sec. 000-3. 25 MRSA §3821, as amended by PL 2025, c. 109, §6, is further amended to read:

For the purposes of this section, "sexual assault" means any crime enumerated in Title 17-A, chapter 11 and "strangulation" has the same meaning as in Title 17-A, section 208, subsection 1, paragraph C.

If a victim of sexual assault or strangulation has a forensic examination and has not reported the alleged offense to a law enforcement agency when the examination is complete, the licensed hospital or licensed health care practitioner that completed the forensic examination shall notify the nearest law enforcement agency. That law enforcement agency shall transport the completed forensic examination kit, identified only by a tracking number assigned by the kit manufacturer, to its evidence storage facility. ~~The law enforcement agency shall store the forensic examination kits involving sexual assault for 20 years and forensic examination kits involving only strangulation for 6 years. If during that storage period the victim reports the offense to a law enforcement agency, the investigating agency shall take possession of the forensic examination kit.~~

If a victim of sexual assault or strangulation has a forensic examination and has reported the alleged offense to a law enforcement agency when the forensic examination is complete, or the victim reports the alleged offense after the forensic examination kit has been transported to the nearest law enforcement agency, the law enforcement agency investigating the alleged offense shall take possession of that kit.

A law enforcement agency shall store the forensic examination kits involving sexual assault for 20 years and forensic examination kits involving only strangulation for 6 years, regardless of whether the alleged offense relating to the kit is reported to a law enforcement agency.

In the case of a forensic examination performed under Title 24, section 2986, subsection 5, the law enforcement agency must immediately notify the district attorney for the district in which the hospital or health care practitioner is located that such a forensic examination has been performed and a forensic examination kit has been completed under Title 24, section 2986, subsection 5.

Sec. 000-4. Sexual assault forensic examination kit inventory. By October 1, 2027, all law enforcement agencies that receive, maintain, store or preserve sexual assault forensic examination kits shall complete an inventory of all kits in their possession and shall report their findings to the Department of Public Safety. At a minimum, reported findings to the department must include a breakdown by year by each agency of the number of:

1. Completed kits received, including a breakdown of the number of these kits for which a victim of sexual assault has reported the alleged offense to a law enforcement agency and the number of these kits for which the victim of sexual assault has not reported the alleged offense to a law enforcement agency;
2. Completed kits for which a victim of sexual assault has reported the alleged offense to a law enforcement agency and the kit has not been analyzed by a crime laboratory. For purposes of this section, "crime laboratory" has the same meaning as in the Maine Revised Statutes, Title 25, section 2915-B, subsection 1, paragraph A; and
3. Completed kits that have been returned to the law enforcement agency after analysis by a crime laboratory.

The department shall compile all agency findings and present a report of the inventory by January 1, 2028 to the joint standing committee of the Legislature having jurisdiction over criminal justice and public safety matters. At the time the report is presented, the department shall post the report on its publicly accessible website.

PART 000 SUMMARY

This Part makes technical changes to the provisions of the bill requiring the Department of Public Safety to maintain a tracking system for all completed forensic examination kits to add clarity, including by clarifying that a completed forensic examination kit may be processed by either the Maine State Police Crime Laboratory located in Augusta or another accredited laboratory that provides forensic services to law enforcement agencies for the purpose of analyzing forensic examination kits.

PART PPP

Sec. PPP-1. Transfer of Personal Services balances to All Other; Department of Public Safety. Notwithstanding any provision of law to the contrary, for fiscal year 2025-26, the Department of Public Safety is authorized to transfer up to \$146,250 and for fiscal year 2026-27, the Department of Public Safety is authorized to transfer up to \$146,250, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to the All Other line category of the State Police program for the purposes of funding the Maine Information Analysis Center software contract and a contract for firearms examiner services. These amounts may be transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

Sec. PPP-2. Transfer of Personal Services balances to All Other; Department of Public Safety. Notwithstanding any provision of law to the contrary, for fiscal year 2025-26, the Department of Public Safety is authorized to transfer up to \$500,500, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to the All Other line category of the State Police program for the purposes of funding the replacement of eight 40-millimeter launchers and consoles at three Emergency Communication Centers. These amounts may be transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

Sec. PPP-3. Transfer of Personal Services balances to Capital Expenditures; Department of Public Safety. Notwithstanding any provision of law to the contrary, for fiscal year 2025-26, the Department of Public Safety is authorized to transfer up to \$91,650, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to the Capital Expenditures line category of the State Police program for the purposes of funding a roof replacement at the K-9 office, parking lot and driveway resurfacing at the Alfred barracks, a heat pump and generator for the Pittsfield barracks, and updating the security system at the Bangor barracks. These amounts may be transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

Sec. PPP-4. Transfer of Personal Services balances to All Other; Department of Public Safety. Notwithstanding any provision of law to the contrary, for fiscal year 2025-26, the Department of Public Safety is authorized to transfer up to \$270,000 and for fiscal year 2026-27, the Department of Public Safety is authorized to transfer up to \$270,000, of available balance of Personal Services appropriations after all salary, benefit and other obligations are met, to the All Other line category of the Criminal Justice Academy program for the purposes of funding rising food service costs and costs related to increasing the reimbursement rates to municipalities and counties for contracted cadre trainer services. These amounts may be transferred by financial order upon the recommendation of the State Budget Officer and approval of the Governor. These transfers are not considered adjustments to appropriations.

PART PPP SUMMARY

This Part authorizes the Department of Public Safety to transfer Personal Services to the All Other and Capital Expenditures line categories in order to fund the Maine Information Analysis Center software contract, a contract for firearms examiner services, eight 40-millimeter launchers, consoles at three Emergency Communication Centers, a roof replacement at the K-9 office, parking lot and driveway resurfacing at the Alfred barracks, a heat pump and generator for the Pittsfield barracks, an update to the security system at the Bangor barracks, rising food service costs and costs related to increasing reimbursement rates for contracted cadre trainer services.

PART QQQ

Sec. QQQ-1. 20-A MRSA §12723, as enacted by PL 2021, c.372 §1, is repealed.

Sec. QQQ-2. 20-A MRSA §12724 is enacted to read:

§12724 Maine Free Community College Program

The Maine Community College shall waive tuition for eligible students. The availability of the waiver is limited to the amount appropriated.

Eligibility. For purposes of this Part, an eligible student is a high school graduate, or a person who obtains the equivalent of a high school diploma in the previous two academic years.

Conditions. In order to receive 2 years of free community college, an eligible student must:

A. Pursue an associate degree or academic credential;

B. Have established a primary residence in the State for at least 12 consecutive months immediately prior to the date of admission and reside in the State for the duration of that enrollment;

C. Accept all available federal and state grants, scholarships and other sources of funding;
and

D. Access the free college waiver for no longer than 150% of the stated completion time for the program of study.

Report. The Maine Community College System shall prepare a report by January 15th of each year to be submitted to the Governor and the joint standing committees of the Legislature having jurisdiction over education and over appropriations and financial affairs.

PART QQQ SUMMARY

This Part repeals outdated language related to tuition waivers and codifies and makes permanent the Maine Free Community College Program.

PART RRR

Sec. RRR-1. Title 10 Chapter 951 is amended to read:

CHAPTER 951

MANUFACTURED HOUSING ACT

§9001. Declaration of purpose

1. Declaration. It is found and declared that:

A. The production and utilization of manufactured housing and the use of new and improving technologies, techniques, methods and materials have and will increase the available supply of housing at prices that residents of this State can afford;

B. It is in the interest of the people of this State that that housing be safe from hazardous defects and that its construction and installation include adequate regulation to establish minimum safety standards that can reduce defects, provide uniformity of standards to reduce costs and provide confidence in that housing;

C. The production and use of manufactured housing utilizing production technologies, techniques, methods and materials require the application and enforcement of uniform building codes and installation standards within this State;

D. Manufactured housing may present hazards to the health, life and safety of persons and to the safety of property unless properly manufactured because vital parts, including but not limited to heating, plumbing, electrical and structural systems, are concealed and defects may not be readily ascertainable when inspected by a purchaser. Accordingly, it is the policy and purpose of this State to provide protection to the public against those possible hazards; and

E. As a valued and important component of the housing industry in this State, manufactured housing is recognized as residential property, whether it is real property or personal property, notwithstanding the requirements of Title 29-A, and manufactured housing for which no certificate of title has been issued is considered real property when it has been permanently affixed to real property that is owned by the owner of the manufactured housing.

2. Intent. It is therefore declared that the State, with the passage of this chapter, intends:

A. To provide protection to the public against hazards from poorly constructed or installed manufactured housing;

B. To provide and enforce, with respect to its licensees and political subdivisions, uniform performance standards for construction and installation of manufactured housing that ensure durability and safety of manufactured housing;

C. To eliminate all costly, duplicative regulations and to adopt rules that provide for the performance necessary to provide decent, safe and sanitary housing at prices that people of this State can afford and to establish regulations that govern those matters within this State;

~~D. To establish an administrative board for the purpose of administering and enforcing this chapter and applicable warranties;~~

~~E. To require this board to assume responsibilities as consistent with this chapter, including the enforcement of the provisions of this chapter, the administration and enforcement of rules, investigations of complaints and any other acts that are consistent with the purposes of this chapter;~~

~~F. To have this board, in the administration of this chapter, give consideration to economic factors that may result in additional costs to home buyers and eliminate any unnecessary costs that may occur from the enforcement of this chapter or any other Act; and~~

~~G. To grant to this board the investigative and regulatory powers it may reasonably require to accomplish the foregoing purposes and intent and to carry out the provisions of this chapter, including making decisions, in accordance with the Maine Administrative Procedure Act.~~

§9002. Definitions

As used in this chapter, unless the context otherwise indicates, the following words and terms shall have the following meanings.

1. Board. ~~"Board" means the Manufactured Housing Board.~~ **Office.** "Office" means the Maine Office of Community Affairs as established in Title 5, Chapter 310-B

2. Dealer. "Dealer" means a person engaged in the sale, offering for sale, brokering or distribution of manufactured housing to a licensed dealer, developer dealer or consumer.

2-A. Developer dealer. "Developer dealer" means a person who purchases state-certified manufactured housing from a licensed manufacturer or dealer for placement on property owned by the developer dealer and who offers the manufactured housing for sale to the initial purchaser of the manufactured housing. The developer dealer may not install such manufactured housing but may contract with the manufacturer or dealer for the installation of such manufactured housing.

2-B. Educational facility. "Educational facility" means an academic institution providing education designed to provide career and technical training to its students through the construction of manufactured homes. "Educational facility" includes but is not limited to career or technical schools, high schools and postsecondary programs.

3. Federal manufactured home construction and safety standard. "Federal manufactured home construction and safety standard" means the standard for the construction, design and performance of a manufactured home that meets the needs of the public including the need for quality, durability and safety and that has been duly adopted by the Federal Government pursuant to

the National Manufactured Housing Construction and Safety Standards Act of 1974, as amended by the Manufactured Housing Improvement Act of 2000, 42 United States Code, Section 5401, et seq.

4. H.U.D. "H.U.D." means United States Department of Housing and Urban Development, a federal governmental agency.

5. Inspection agency. "Inspection agency" means an approved person or organization, public or private, determined by the ~~board~~ office to be qualified by reason of facilities, personnel and demonstrated ability and independence of judgment to provide for inspection and approval of the design, construction or installation of manufactured housing in compliance with the standards and the rules adopted in accordance with this Act.

6. Installation. "Installation" means:

A. The placing of manufactured housing on a foundation or supports at a building site; and

B. The assembly and fastening of structural components of manufactured housing, including the completed roof system, as specified by the manufacturer's installation instructions and in accordance with the rules of the ~~board~~ office.

For manufactured housing as defined in subsection 7, paragraphs A and C, "installation" also includes the connection to existing services, including but not limited to electrical, oil, gas, water, sewage and similar systems that are necessary for the use of the manufactured housing for dwelling purposes.

6-A. Installer. "Installer" means a person engaged in the installation or servicing of state-certified manufactured housing.

7. Manufactured housing. "Manufactured housing" means a structural unit or units designed to be used as a dwelling or dwellings and constructed in a manufacturing facility and then transported by the use of its own chassis or placement on an independent chassis to a building site. The term includes any type of building that is constructed at a manufacturing facility and then transported to a building site where it is utilized for housing and that may be purchased, sold, offered for sale or brokered by a licensee in the interim. For purposes of this Act, 3 types of manufactured housing are included. They are:

A. HUD-code homes, which are those units constructed after June 15, 1976 that the manufacturer certifies are constructed in compliance with the HUD standard, meaning structures, transportable in one or more sections that, in the traveling mode, are 8 body feet or more in width and 40 body feet or more in length or, when erected on site, are 320 or more square feet, and are built on a permanent chassis and designed to be used as dwellings, with or without permanent foundations, when connected to the required utilities, including the plumbing, heating, air-conditioning and electrical systems contained therein; except that such term shall include any structure that meets all the requirements of this paragraph except the size requirements and with respect to which the manufacturer voluntarily files a certification required by the Secretary of the United States Department of Housing and Urban Development and complies with the standards established under the National Manufactured Housing Construction and Safety Standards Act of 1974, 42 United States Code 5401, et seq;

B. State-certified modular homes, which are those units that the manufacturer certifies are constructed in compliance with this Act and rules, meaning structures, transportable in one or more sections, that are not constructed on a permanent chassis and are designed to be used as dwellings on foundations when connected to required utilities, including the plumbing, heating, air-conditioning or electrical systems contained therein. "Manufactured housing" does not include modular homes constructed at an educational facility by students pursuant to rules adopted by the board office;

C. Pre-HUD-code homes, which are those units constructed prior to June 15, 1976, meaning structures, transportable in one or more sections, that are 8 body feet or more in width and are 32 body feet or more in length and are built on a permanent chassis and designed to be used as dwellings, with or without permanent foundations, when connected to the required utilities, including the plumbing, heating, air-conditioning or electrical systems contained therein.

8. Manufacturer. "Manufacturer" means any person engaged in manufacturing or producing manufactured housing and then selling it to a dealer.

9. Mechanic. "Mechanic" means an individual engaged in the installation or servicing of HUD-code or pre-HUD-code homes.

10. Mobile home.

12. Person. "Person" means an individual or entity, including but not limited to a corporation, partnership, firm, organization, company, homeowner, consumer or purchaser.

~~§9003. Manufactured Housing Board~~

~~1. Established.~~ ~~The Manufactured Housing Board, established by Title 5, section 12004-A, subsection 22, consists of 9 members appointed by the Governor.~~

~~2. Composition of board; terms of members.~~ ~~The members of the board include:~~

~~B. Three public members, as defined in Title 5, section 12004-A, at least one of whom lives in manufactured housing;~~

~~C. One member who is a professional engineer with demonstrated experience in construction and building technology;~~

~~D. Two members who are dealers;~~

~~F. One member who is an owner or operator of a manufactured housing community;~~

~~G. One member who is a builder of manufactured housing; and~~

~~H. One member with a minimum of 2 years of practical experience in building code administration and enforcement and with current employment as a code enforcement officer.~~

~~The term of office of the members is 4 years. Appointment of a member must comply with section 8009. A member of the board may be removed for cause by the Governor.~~

~~7. **Meetings; chair.** The board shall meet at least once a year to conduct its business and to elect a chair. Additional meetings must be held as necessary to conduct the business of the board and may be convened at the call of the chair or a majority of the board members.~~

~~§9004. Employees~~

~~1. **Executive director.** The Commissioner of Professional and Financial Regulation may appoint or remove for cause, with the advice of the board, an executive director who is the principal administrative and supervisory employee of the Department of Professional and Financial Regulation for the board. The executive director shall supervise the personnel employed to carry out the purposes of this chapter.~~

§9005-A. Powers and duties

The board office shall administer and enforce the provisions of this chapter.

The board office shall propose, revise, adopt and enforce rules necessary to carry out this chapter in accordance with the provisions of Title 5, chapter 375, subchapter 2. Rules adopted pursuant to this section are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A. The board office may delegate the enforcement authority to employees or to other entities established by rule.

§9006. Installation standards

1. **Standards.** The board office shall, by rule, set uniform reasonable standards for the installation of manufactured homes, including, but not limited to, standards for foundations, supports, anchoring, underpinning and skirting of manufactured homes installed in this State.

2. **Exemption.** Manufactured housing which is manufactured, sold, installed or serviced in compliance with this chapter shall be exempt from all state or other political subdivision codes, standards or regulations which regulate the same matters.

§9006-B. Formaldehyde emissions; disclosure

In addition to requiring that the "Health Notice on Formaldehyde Emissions" set out in 24 Code of Federal Regulations 53280.309 be prominently displayed in each manufactured housing unit sold in the State and provided as part of the Manufactured Home Consumer Manual provided to each purchaser of a new manufactured housing unit, the board office shall require that a copy of that notice be provided to a purchaser of a new manufactured housing unit at the time of execution of the purchase and sales agreement, and that each purchaser sign a certification, provided at the bottom of that notice, that the purchaser has read and understood the contents of the notice before signing the purchase and sales agreement.

§9006-C. Warranty seals

The ~~board~~ office shall issue warranty seals to be attached on manufactured housing sold in this State. The following provisions govern the attachment of warranty seals on manufactured housing.

1. Manufacturer's warranty seal. Before manufactured housing may be installed in this State, the manufacturer shall first obtain from the ~~board~~ office a Maine manufacturer's warranty seal. The warranty seal may be issued upon payment of the fee as set pursuant to section 9021, subsection 2-A. The manufacturer must attach the seal to the manufactured housing.

2. Installer's or mechanic's warranty seal. Before manufactured housing may be installed in this State, the installer or mechanic must obtain from the ~~board~~ office a Maine installer's or mechanic's warranty seal. The warranty seal may be issued upon payment of the fee as set pursuant to section 9021, subsection 2-A. The installer or mechanic must attach the seal to the manufactured housing.

§9006-D. Notice of installation

1. Notice of installation. A manufacturer, dealer, mechanic and installer shall notify the ~~board~~ office every month of the installations completed by that person that month. The notice must include the location of each unit of manufactured housing, the owner of each unit at the time of installation, the type or model of the unit, the manufacturer of the unit, written certification that the installation meets standards that conform to those required by the ~~board~~ office and the name and address of the manufacturer, dealer, mechanic or installer. The information must be submitted within 10 days after the end of each month in the form and manner prescribed by the ~~board~~ office by rule. Rules adopted pursuant to this subsection are routine technical rules as defined in Title 5, chapter 375, subchapter II-A.

2. Failure to file. The ~~board~~ office may require a manufacturer, dealer, mechanic or installer who fails to comply with this section to pay a fine of not less than \$5 and not more than \$100 for each day the notice is late.

§9008. Prohibited practices

1. Licenses. A person may not manufacture, sell, broker, distribute, install or service any manufactured housing in this State regardless of the destination of the housing without first obtaining a license from the ~~board~~ office as required in this chapter.

2. Violation of regulations and standards. A person may not knowingly manufacture, sell, broker, distribute, install or service manufactured housing in the State that is not in compliance with the regulations and standards authorized under this chapter.

§9009. Investigations; suspensions; revocations

1. Investigations. The ~~board~~ office is authorized to conduct, delegate, or administer any inspections and investigations as may be necessary to carry out its responsibilities under this chapter.

Fees for inspection of manufactured housing that must be paid by the manufacturer, dealer, developer dealer, installer or mechanic whose actions or failure to act gave rise to the necessity of the inspection are set pursuant to section 9021, subsection 2-A. The ~~board~~ office is authorized to contract with local governments and private inspection organizations to carry out such inspection functions to the extent not prohibited by federal law, rule or regulation.

2. Investigation of complaints; revocation or suspension of licenses.

3. Remedies for manufacturing and building system defects. The ~~board-staff~~ office may investigate any complaints made to the ~~board~~ office of noncompliance with or violation of chapter 213 or a warranty applicable to the sale of manufactured housing. If the ~~board~~ office finds, after hearing, that a manufacturer, dealer or developer dealer has sold, or is making available for sale, manufactured housing that poses a threat to public health or safety or has failed to comply with chapter 213 or an applicable warranty, express or implied, the ~~board~~ office may order the manufacturer, dealer or developer dealer or any combination thereof to take appropriate corrective action. Corrective action may include, but is not limited to, reimbursing consumers for repairs that are covered by warranty and made by the consumer if the consumer notifies the dealer, developer dealer or manufacturer in writing of the defect within a reasonable time prior to undertaking the repairs and the ~~board~~ office finds that the repairs are or were necessary to correct or prevent an imminent threat to health or safety or to the structure of the manufactured housing. The ~~board~~ office may also revoke or suspend the license of the manufacturer, dealer, developer dealer or any combination thereof to prevent any future threat to public health or safety. Notwithstanding the provisions of section 8003, subsection 5-A, revocations ordered by the ~~board~~ office are subject to judicial review exclusively in the Superior Court in accordance with Title 5, chapter 375, subchapter 7. This subsection applies to any new manufactured housing that is sold to a consumer after January 1, 1993.

4. Remedies for installation defects. The ~~board-staff~~ office may investigate all complaints made to the ~~board~~ office of noncompliance with or violation of chapter 213 or a warranty applicable to the installation of manufactured housing. If the ~~board~~ office finds, after hearing, that the installation of manufactured housing poses a threat to public health or safety or does not comply with the ~~board~~ office's installation standards, chapter 213 or any applicable warranty, the ~~board~~ office may order the installer to take appropriate corrective action. Corrective action may include, but is not limited to, reimbursing consumers for repairs that are covered by warranty and made by the consumer if the consumer notifies the installer or mechanic in writing of the defect within a reasonable time prior to undertaking the repairs and the ~~board~~ office finds that the repairs are or were necessary to correct or prevent an imminent threat to health or safety or to the structure of manufactured housing. The ~~board~~ office may also revoke or suspend the installer's or mechanic's license to install manufactured housing to prevent any future threat to the public health or safety. ~~Notwithstanding the provisions of Title 10, section 8003, subsection 5-A, r~~ Revocations ordered by the ~~board~~ office are subject to judicial review exclusively in the Superior Court in accordance with Title 5, chapter 375, subchapter 7. This subsection applies to any new manufactured housing that is sold to a consumer after January 1, 1993.

§9011. Enforcement and penalties

1. Inspection of violations. The ~~board~~ office may, upon complaint or probable cause, inspect the manufactured housing, manufacturing facilities, a licensee's business facilities or such records as may be necessary to verify whether a violation has occurred. If the ~~board~~ office finds that a violation has occurred, it shall proceed pursuant to section 9009.

2. Petition to initiate legal action. The ~~board~~ office may petition the Attorney General to initiate legal action in any court of competent jurisdiction for monetary or injunctive relief to enforce this chapter.

3. Penalties. Any person found guilty of violation of this chapter may be required to pay a civil penalty of not more than \$1,000 for each such violation, but not more than \$5,000 for an action consisting of separate violations.

4. Private actions. The private rights of action created by this subsection are in addition to any rights of enforcement and relief granted to the ~~board~~ office in this chapter. The ~~board~~ office shall notify all claimants of their right to seek remedy.

A. A person damaged as a result of a violation of this chapter also has a cause of action in court against the person responsible for the manufacture, brokering, distribution, sale, lease, installation or service, and the court may award appropriate damages and cost for litigation in its judgment.

B. After exhausting all administrative remedies, a person damaged as a result of a violation of section 9042 also has a cause of action in court against the political subdivision of the State that fails to comply with the provisions of section 9042, and the court may award injunctive relief.

5. Crime designated. An individual or a director, officer or agent of a corporation who knowingly and willfully violates section 9008 in a manner that threatens the health or safety of any purchaser commits a Class E crime.

§9012. Confidential information

1. Reported information. All information reported to or otherwise obtained by the ~~board~~ office, its director or any of its employees which contains or relates to a trade secret, or which, if disclosed would put the person furnishing the information at a substantial competitive disadvantage, shall be considered confidential, except that the information may be disclosed to other federal, state or local officials concerned with enforcement of this chapter or when relevant in any proceeding under this chapter or any related law, rule or regulation.

2. Refusal to release information. In any action brought against ~~a member, officer or employee of the board~~ the office pursuant to Title 1, section 410, for refusal to release information in the custody or control of the ~~board~~ office, it shall be a defense if the defendant refused to release the information in the good faith belief that such information was rendered confidential by the terms of subsection 1.

3. State not liable. No action for damages shall accrue against the State or the board office, ~~or the members, officers or employees of the board:~~

A. For the mistaken release of information rendered confidential by subsection 1.

§9021. Licenses

The board office shall adopt rules governing qualifications for each category of license under its jurisdiction.

1. Licenses required. Any person who engages in the business of manufacturing, brokering, distributing, selling, installing or servicing manufactured housing, regardless of the destination of the housing, must first obtain a license issued by the board office. The board office shall, within a reasonable time, issue a license to any person who intends to manufacture, sell, install or service manufactured housing in this State subject to filing and approval of an application. Any person who is licensed to conduct these activities by other state or federal law is exempt from this requirement when the law provides for specific authority to provide a particular service or preempts the requirement for such a license. Active licensees of the Real Estate Commission are exempt from the licensing requirement for selling or brokering used manufactured housing and new manufactured housing if such housing is sold or offered for sale by a licensee of the board office.

1-A. Initial training. All licensees and applicants for licensure must obtain initial training, including, but not limited to, the servicing and installation of manufactured housing. Applicants for initial licensure must complete the training before the board office approves the application for licensure.

2-A. Fees. The Director ~~of the Office of Professional and Occupational Regulation within the Department of Professional and Financial Regulation~~ may establish by rule fees for purposes authorized under this chapter in amounts that are reasonable and necessary for their respective purposes including legal services from the Office of the Attorney General. ~~The license fee to operate a manufactured housing community pursuant to subchapter 6 may not exceed a base fee of \$60 plus an additional amount of up to \$6 per manufactured home site. This fee must accompany each license application, including applications for manufactured housing community expansion and license renewal. The review and evaluation fees authorized by section 9083 may not exceed the actual cost of the review or evaluation. The fee for any inspection authorized by this chapter may not exceed the actual cost of the inspection. The fee for each warranty seal required by section 9006 C, subsections 1 and 2 and each new dwelling unit required by section 9045 may not exceed \$200. The fee for any other purpose authorized by this chapter may not exceed \$200 annually. Rules adopted pursuant to this subsection are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.~~

3. License term. A license expires on the date set by the ~~Commissioner of Professional and Financial Regulation pursuant to section 8003, subsection 4~~ Director of the office for the licensing period for which the license was issued. A license may be renewed upon receipt of an application for renewal and the payment of the renewal fee as set pursuant to subsection 2-A. A license may be renewed up to 90 calendar days after the date of expiration upon payment of a late fee in addition to

the renewal fee. An applicant who submits an application for renewal more than 90 calendar days after the expiration date is subject to all requirements governing new applicants under this chapter.

4. Renewals. A license may be renewed up to 90 days after the date of its expiration upon payment of a late fee in addition to the renewal fee as set under subsection 2-A. If any licensee fails to renew within 90 days after expiration, that licensee is required to make a new application.

6. Financial responsibility. The ~~board~~ office may require bonding or other reasonable methods to ensure that manufacturers, dealers, developer dealers and others licensed under this chapter are financially responsible to fully comply with this chapter.

8-A. Denial or refusal to renew license; disciplinary action. ~~In addition to the grounds enumerated in section 8003, subsection 5-A, paragraph A, the board~~ The office may deny a license, refuse to renew a license or ~~impose the disciplinary sanctions authorized by section 8003, subsection 5-A~~ for any of the following reasons:

A. Accepting manufactured housing, directly or indirectly, from a manufacturer not licensed by the State pursuant to this chapter;

B. Selling or delivering, directly or indirectly, manufactured housing to a dealer or developer dealer not licensed by the State pursuant to this chapter; or

C. Violation of any of the provisions of chapter 213.

9. Proof of sales tax registration. The ~~board~~ office shall require that an applicant for a manufacturer, dealer or developer dealer license under this subchapter demonstrate that the applicant is registered with the State Tax Assessor for the collection of sales and use tax under Title 36, chapter 211 or that the applicant is not required to register under that chapter.

10. License by endorsement. Notwithstanding any provision of this chapter to the contrary, the ~~board~~ office, in accordance with ~~section 8003-H~~ and any applicable rules adopted pursuant to that section, shall establish a process to issue a license by endorsement for each license authorized under this chapter that the ~~board~~ office determines is appropriate for licensure by endorsement. An applicant may submit an application under the process established under this subsection or any other licensure process authorized in this chapter.

§9022. Service and installations

1. Dealers. A dealer who is licensed according to this chapter may install or service, or may have the dealer's employees install or service, any manufactured housing in compliance with this chapter, and the dealer and the dealer's employees are exempt from any requirements for trade or mechanic licenses of any other type. The dealer is not exempt from any requirements for a permit that any state or political subdivision may require.

2. Manufacturers. A manufacturer may manufacture or sell to dealers and developer dealers when licensed as a manufacturer of manufactured housing and may repair defects and is exempt from any licensing requirements of other state or political subdivisions.

3. Mechanics. Licensed mechanics may install or service HUD-code homes and pre-HUD-code homes and are exempt from any other licensing requirements of any state or political subdivisions, but must obtain any permits required.

4. Installers. Licensed installers may install and service state-certified modular homes and are exempt from any other licensing requirements of any state or political subdivisions but must obtain any permits required.

§9041. General rules

The ~~board~~ office shall adopt rules and establish standards as provided by section 9005-A to administer and enforce this subchapter.

For purposes of this subchapter, manufactured housing includes only housing defined in section 9002, subsection 7, paragraph B.

§9042. Standards

1. Standards. The ~~board~~ office shall, by rule, adopt standards in conformance with nationally recognized standards for the construction and the installation of manufactured housing.

2. Approval. The ~~board~~ office shall approve for sale or installation all manufactured housing that complies with the rules and standards authorized by this chapter or shall delegate the authority to inspect and approve the manufactured housing by inspection agencies authorized by the ~~board~~ office.

3. Exemption. Notwithstanding the provisions of Title 25, section 2357-A and Title 30-A, section 4358, new manufactured housing that is manufactured, brokered, distributed, sold, installed or serviced in compliance with this chapter is exempt from all state or other political subdivision codes, standards, rules or regulations that regulate the same matters. A building permit or certificate of occupancy may not be delayed, denied or withheld on account of any alleged failure of new manufactured housing to comply with any code, standard, rule or regulation from which the new manufactured housing is exempt under this subsection.

5. Local enforcement. Except as specifically set forth in this subsection, a certificate of occupancy for any certified manufactured housing may not be denied, delayed or withheld on account of any alleged failure to comply with this chapter or any building code or rule adopted by the ~~board~~ office. For the purposes of this section, "certified manufactured housing" means new manufactured housing to which a label, seal or other device has been affixed, in accordance with rules adopted by the ~~board~~ office, certifying the compliance of the housing with this chapter and all applicable rules.

A. The State or a political subdivision of the State may deny a certificate of occupancy for any certified manufactured housing when, in the exercise of reasonable judgment, the State or the political subdivision of the State determines that an imminent and direct risk of serious physical injury or death would exist in the normal use of the manufactured housing.

B. If a certificate of occupancy for certified manufactured housing is denied, the State or a political subdivision of the State shall promptly provide the applicant for the certificate of occupancy with written notice of the denial. The notice must describe each reason for the denial of the certificate of occupancy in sufficient detail to allow the applicant to correct each deficiency noted. The State or a political subdivision of the State shall simultaneously provide a copy of the notice to the board office.

C. If the code enforcement or other inspection officer of the State or a political subdivision of the State identifies a failure of certified manufactured housing to comply with this chapter or any building code or rule adopted by the board office, the officer may file a complaint with the board office in accordance with section 9051.

D. This chapter may not be construed to impose a duty on a code enforcement or other inspection officer of the State or a political subdivision of the State to inspect any certified manufactured housing for compliance with this chapter or any building code or rule adopted by the board office. Unless a certificate of occupancy has been issued pursuant to the provisions of section 9043, subsection 2, paragraph A, a certificate of occupancy for certified manufactured housing does not constitute a representation by the State or a political subdivision of the State that the manufactured housing meets the standards established under this chapter.

6. Review of denial; issuance of certificate of occupancy. Notwithstanding the provisions of Title 25, chapter 313, if a certificate of occupancy for certified manufactured housing is denied on account of any alleged failure of the manufactured housing to comply with this chapter or any building code or rule adopted by the board office or any law, rule, regulation or ordinance from which the manufactured housing is exempt under this chapter, the applicant for the certificate of occupancy may petition the board office to review the denial.

The board office shall issue a certificate of occupancy for the manufactured housing if, after appropriate notice and administrative hearing in accordance with Title 5, chapter 375, subchapter IV, the board office determines that:

A. The manufactured housing has been certified pursuant to the rules adopted by the board office;

B. The certificate of occupancy was not denied pursuant to subsection 5, paragraph A; and

C. The notice of denial issued under subsection 5, paragraph B does not specify any violation of applicable law, rule, regulation or ordinance from which the manufactured housing is not exempted under this chapter.

A certificate of occupancy issued under this subsection has the same validity, force and effect as if issued by the State or a political subdivision of the State in which the manufactured housing is located.

§9043. Approval alternatives

1. Inspection agency. Any manufacturer seeking inspection and approval of manufactured housing subject to the requirements of this subchapter may contract with an inspection agency

authorized by the ~~board~~ office to perform the necessary services in order to obtain approval of the manufactured housing.

2. Local option. The provisions of this subchapter must be waived by the ~~board~~ office with respect to manufactured housing that is installed in a municipality that has adopted a building code and has a local building code enforcement agency if:

A. The manufactured housing is found by the local enforcement agency to comply with the applicable local building code; and

B. The local enforcement agency reports the compliance to the ~~board~~ office in such form and detail as the ~~board~~ office may reasonably require.

3. Program of approval. The ~~board~~ office may provide a special program of approval to manufacturers who can demonstrate an unreasonable economic hardship resulting from the alternatives in subsections 1 and 2, except that in no case shall a program of unsupervised self-certification be authorized.

4. Certification. The manufacturer of that housing, regardless of the approval alternative used, shall certify that the manufactured housing conforms to all applicable standards whether adopted by the ~~board~~ office or local enforcement agency, as the case may be, and that manufacturer's certification must be permanently affixed to the manufactured housing in accordance with such requirements as the ~~board~~ office may by rule prescribe. Affixation of a certificate to manufactured housing signifies the manufacturer's representation and warranty to all purchasers of the housing that the housing was manufactured in accordance with all applicable standards of the ~~board~~ office or the local enforcement agency, as the case may be, in effect on the date of manufacture.

5. Documentation. The manufacturer shall provide to an agency in accordance with this section for review and approval any required documents necessary to define the design, assembly and installation of the manufactured housing to be produced, including the quality assurance practices to be applied by the manufacturer.

6. Inspection and certification. Manufactured housing produced by a manufacturer approved in subsection 5, shall be inspected by an approval agency in accordance with this section, and certified by that agency as having been constructed in accordance with the standards adopted by the ~~board~~ office or local enforcement agency, as the case may be, provided the approval agency makes that determination.

§9044. Authorized inspection agencies

1. Establishment of procedures and standards. The ~~board~~ office shall, by regulation, establish procedures and standards for the qualification of private or public agencies to perform evaluation and inspection services required by this subchapter. The current edition of the Criteria for Agencies Engaged in System Analysis and Compliance Assurance for Manufactured Buildings, ASTM-E 541, as adopted by the American Society of Testing and Materials shall be considered by the ~~board~~ office in adopting these standards and procedures.

2. Inspection agencies. The ~~board~~ office shall qualify as inspection agencies only those persons or organizations which it determines to comply with the standards adopted by the ~~board~~ office pursuant to subsection 1. Inspection agencies qualified under this subsection may contract with manufactured housing manufacturers to provide inspection services required by this subchapter.

3. Suspension of qualification. Qualification of an inspection agency must be suspended by the ~~board~~ office if, after appropriate notice and administrative hearing, it determines the agency is no longer qualified as meeting the standards adopted pursuant to subsection 1. The ~~board~~ office may request information and documentation and may conduct such reviews and inspections of the work of a qualified agency as the ~~board~~ office determines are necessary to reasonably ensure continuing compliance of the qualified agency with the standards adopted pursuant to subsection 1.

§9045. New unit and inspection fees

A fee for each new dwelling unit that is installed in the State and fees for inspection of manufactured housing that must be paid by the manufacturer, dealer, developer dealer, installer or mechanic whose actions or failure to act gave rise to the necessity of the inspection are set under section 9021, subsection 2-A.

§9046. Complaint investigation

Upon complaint by any person concerning an alleged violation of this chapter, the ~~board~~ office may investigate and determine, or may cause to be investigated and determined, whether the unit complies with established rules. The ~~board~~ office shall notify the complainant of the complainant's right to relief under section 9011, subsection 4. If the ~~board~~ office determines the defect occurred in other similar manufactured housing, the ~~board~~ office shall notify all ascertainable purchasers of the housing, in accordance with the records obtained from the manufacturer and dealer of their possible right of action under this subchapter. Failure of the manufacturer, dealer or developer dealer to retain reasonable business records or to provide access to those records in response to a request by the ~~board~~ office pursuant to this subchapter is a violation of this chapter.

§9047. Notification and correction of defects

1. Manufacturer. Every manufacturer of manufactured housing in this State and any manufacturer who offers manufactured housing for sale, lease, delivery, introduction or importation into this State shall furnish notification of any defect in manufactured housing produced by the manufacturer that the manufacturer or the ~~board~~ office determines relates to a standard of the ~~board~~ office that is applicable to the housing or that constitutes a safety hazard to an occupant of the housing. The notification must be accomplished in a manner and within a time the ~~board~~ office by rule prescribes, except that the rules must at least provide the following:

A. Notification by mail to the first purchaser of the manufactured housing, other than a dealer or developer dealer of the manufacturer, and to any subsequent purchaser whose identity the manufacturer knows;

B. Notification by mail or some expeditious means to the dealers and developer dealers of the manufacturer to whom the manufactured housing was delivered; and

C. Notification by mail to the board office.

2. Dealers. Any person who sells, leases, delivers or transports manufactured housing that has been certified under this chapter shall notify the board office and any present or prospective purchaser of the housing in writing of any defect resulting from damage or modification to the housing that the person determines relates to a standard of the board office that is applicable to the housing or that constitutes a safety hazard to an occupant of the housing. This requirement does not apply to sales or leases of manufactured housing after the first purchase of the housing by a person for purposes other than resale and does not apply to deliveries or transportations of the manufactured housing that occur after the first installation of the housing on a permanent foundation.

3. Corrections. The licensed person responsible for noncompliance with the standards adopted by the board office or for the creation of a safety hazard shall promptly make or cause to be made such repairs and modifications as may be necessary to correct the nonconformance or eliminate the safety hazard. Any licensed person who fails to make these repairs or modifications is subject to section 9009.

§9048. Reciprocity

1. Standards. If the board office finds that the standards for the manufacture and inspection of manufactured housing prescribed by statute or regulation of another state or governmental agency meet the objectives of this chapter and the rules adopted pursuant to this chapter and are enforced satisfactorily by that other state or other governmental agency, or by their agents, the board office may accept manufactured housing that has been certified by that other state or governmental agency as being in compliance with this chapter. The standards of another state are not considered to be satisfactorily enforced unless that other state provides for notification to the board office of suspensions or revocations of approvals issued by that other state in a manner satisfactory to the board office and so notifies the board office. Acceptance of this notification does not remove the board's office's right to pursue remedies outlined in sections 9009 and 9011.

2. Suspension or revocation. Notwithstanding Title 5, section 10051, the board office may suspend or revoke the board office acceptance or certification, or both, of manufactured housing certified under the reciprocal provisions of this section, for the following causes:

A. If the board office determines that the standards for the manufacture and inspection of the manufactured housing of another state or governmental agency do not meet the objectives of this chapter and the rules adopted pursuant to this chapter;

B. The board office determines that the standards for manufacture and inspection are not being enforced to the satisfaction of the board office; or

C. The other state or governmental agency suspends or revokes its approval or certification.

3. Cooperation. In order to encourage reciprocity, the board office shall cooperate with similar authorities in other jurisdictions, with national standards organizations and with model code

procedures for testing, evaluating, approving and inspecting manufactured housing, and otherwise encouraging their production and acceptance.

4. Agreement. The ~~board office~~ shall not grant this reciprocity unless the recipient state enters into an agreement with the ~~board office~~ whereby manufactured housing manufactured within Maine and regulated under the provisions of this chapter shall be deemed approved for sale in that recipient state.

5. Formal agreements. The ~~board office, subject to the approval of the Commissioner of Professional and Financial Regulation,~~ may enter into formal agreements with the agencies or authorities of other states, or other governmental agencies, or their agents, to carry out the purpose of this chapter.

§9051. General

1. Violation. The ~~board office~~ may cause to be investigated any complaint of an alleged violation by any licensee or of any rules adopted by the ~~board office~~, either by its own inspector or any authorized agency to determine the validity of the complaint.

A. Within one year and 10 days after installation, any home buyer of new manufactured housing may file a complaint about any defective construction or installation defect.

B. Any person having knowledge of a violation of this chapter may file a complaint within one year of that violation.

2. Form. Complaints may be made in any form, as approved by the ~~board office~~, as long as the complaint includes all information the ~~board office~~ considers necessary.

3. Notice for purposes of limitation of actions. If a consumer files a written complaint with the manufacturer, dealer, developer dealer, installer, mechanic or ~~board the office~~ within one year and 10 days after installation of new manufactured housing, receipt of the written complaint by the manufacturer, dealer, developer dealer, installer, mechanic or ~~board the office~~ tolls the statute of limitations for purposes of bringing an action to enforce any applicable warranty concerning the defect that is the subject of the written complaint.

§9061. Definitions

As used in this subchapter, unless the context otherwise indicates, the following terms have the following meanings.

1. Board. "~~Board~~" means the Manufactured Housing Board Office. "Office" means the Maine Office of Community Affairs or its employees.

2. Commissioner. "~~Commissioner~~" means the ~~Commissioner of Professional and Financial Regulation~~. **Director.** "Director" means the Director of the Maine Office of Community Affairs.

3. Dealer. "Dealer" means any person engaged in the sale, leasing, or distribution of new manufactured homes primarily to persons who in good faith purchase or lease a manufactured home for purposes other than resale.

4. ~~Department.~~ "~~Department~~" means the Department of Professional and Financial Regulation or its employees.

5. Distributor. "Distributor" means any person engaged in the sale and distribution of manufactured homes for resale.

6. Manufacturer. "Manufacturer" means any person engaged in manufacturing or assembling manufactured homes, regardless of the destination of the homes, including any person engaged in importing homes for resale.

7. Manufactured housing. "Manufactured housing" means for the purpose of this subchapter, a structure, transportable in one or more sections, which, in the traveling mode, is 8 body feet or more in width, and 40 body feet or more in length, or, when erected on site, is 320 or more square feet, and which is built on a permanent chassis and designed to be used as a dwelling, with or without a permanent foundation when connected to the required utilities, including the plumbing, heating, air-conditioning and electrical systems contained therein; except that the term shall include any structure which meets all the requirements of this subsection except the size requirements and with respect to which the manufacturer voluntarily files a certification required by the Secretary of the United States Department of Housing and Urban Development and complies with the standards established under the National Manufactured Housing Construction and Safety Standards Act of 1974, 42 United States Code 5401, et seq.

8. Secretary. "Secretary" means the Secretary of the United States Department of Housing and Urban Development.

9. State administrative agency. "State administrative agency" means the department or office that has been approved or conditionally approved to carry out the state plan for enforcement of the standards pursuant to section 623 of the Housing and Community Development Act of 1974, Public Law 93-383, 42 United States Code, Section 5422 and 24 Code of Federal Regulations, Part 3282, Subpart G.

§9062. Duties

~~The board shall delegate the responsibility for administering the state administrative agency program to the Commissioner of Professional and Financial Regulation.~~ The ~~commissioner~~ director may delegate or contract out the administration of the program at the ~~commissioner's~~ director's discretion. The ~~board office~~ is vested with the authority upon appropriate notice to discontinue participation in the federal enforcement program as a state administrative agency for this State.

§9063. Rules

The ~~commissioner~~ director is authorized to issue, amend and revoke rules as necessary to implement all procedures required of a state administrative agency pursuant to 24 Code of Federal Regulations, Paragraph 3282 and 42 United States Code, Sections 5401 to 5426, including the implementation of a consumer complaint handling process and the holding of hearings. In the event of a conflict between this chapter and the National Manufactured Housing Construction and Safety

Standards Act of 1974 involving the state administrative agency program, the National Manufactured Housing Construction and Safety Standards Act of 1974 prevails.

§9064. Standards

1. Adoption, administration and enforcement of standards. The department office is charged with the adoption, administration and enforcement of manufactured housing construction and safety standards. The standards adopted must meet the standards adopted pursuant to the National Manufactured Housing Construction and Safety Standards Act of 1974, 42 United States Code, Sections 5401 to 5426.

2. Rules. The department office may adopt rules necessary to enforce the standards adopted under subsection 1.

§9065. Inspections

The department office, by authorized representatives, may enter, at reasonable times, any factory, warehouse or establishment in which manufactured housing is manufactured, stored or held for sale for the purpose of ascertaining whether the requirements of the federal manufactured housing construction and safety standards and the rules of the department office department office have been and are being met.

§9065-A. Preoccupancy inspection fee

The fee for a preoccupancy inspection of manufactured housing, as required pursuant to 24 Code of Federal Regulations, Part 3286, is set pursuant to section 9021, subsection 2-A.

§9066. Civil penalties

1. Violations. A person who violates any of the following provisions relating to manufactured housing or rules adopted by the department office is subject to a civil penalty not to exceed \$1,000 for each violation. Each violation constitutes a separate violation with respect to each manufactured housing unit, except that the maximum penalty may not exceed \$1,000,000 for any related series of violations occurring within one year from the date of the first violation. It is a violation of this chapter for a person:

A. To manufacture for sale, lease, sell, offer for sale or lease or introduce, deliver or import into the State any manufactured housing that is manufactured on or after the effective date of any applicable federal manufactured home construction and safety standard that does not comply with that standard;

B. To fail or refuse to permit access to or copying of records, fail to make reports or provide information or fail or refuse to permit entry or inspection as required by section 9065;

C. To fail to furnish notification of any defect as required by 42 United States Code, Section 5414;

D. To fail to issue a certification required by 42 United States Code, Section 5415 or to issue a certification to the effect that a manufactured home conforms to all applicable federal manufactured home construction and safety standards, if that person in the exercise of due care has reason to know that the certification is false or misleading in a material respect;

E. To fail to establish and maintain records or make such reports and provide information as the ~~department~~ office may reasonably require to enable it to determine whether there is compliance with the National Manufactured Housing Construction and Safety Standards Act of 1974; or fail to permit, upon request of a person duly authorized by the ~~commissioner~~ director, inspection of appropriate books, papers, records and documents relative to determining whether a manufacturer, distributor or dealer has acted or is acting in compliance with this chapter or with the National Manufactured Housing Construction and Safety Standards Act of 1974; or

F. To issue a certification pursuant to 42 United States Code, Section 5403, Paragraph (a), if the person in the exercise of due care has reason to know that the certification is false or misleading in a material respect.

2. Sale or offer for sale after first purchase. Subsection 1, paragraph A shall not apply to the sale or the offer for sale of any manufactured home after the first purchase of it in good faith for purposes other than resale.

3. Persons who did not have reason to know that the home is not in conformity with standards. Subsection 1, paragraph A does not apply to any person who establishes that the person did not have reason to know in the exercise of due care that the manufactured home is not in conformity with applicable federal manufactured home construction and safety standards or any person who, prior to the first purchase, holds a certificate by the manufacturer or importer of the manufactured home to the effect that the manufactured home conforms to all applicable federal manufactured home construction and safety standards, unless the person knows that the manufactured home does not so conform.

§9067. Criminal penalties

Any person or officer, director or agent of a corporation, who willfully or knowingly violates any of the provisions enumerated in state law in any manner which threatens the health or safety of any purchaser, shall be fined not more than \$1,000 or imprisoned for not more than one year, or both.

§9068. Monitoring inspection fees

The ~~department~~ office shall establish a monitoring inspection fee in an amount established by the Secretary of the United States Department of Housing and Urban Development. This monitoring inspection fee is an amount paid by the manufacturer for each home produced in this State.

The monitoring inspection fee shall be paid by the manufacturer to the Secretary of the United States Department of Housing and Urban Development, who shall distribute the fees collected from all home manufacturers among the approved and conditionally approved states, based

on the number of new homes whose first location after leaving the manufacturing plant is on the premises of a distributor, dealer or purchaser in that state.

§9069. Reports

Each manufacturer, distributor and dealer of manufactured housing constructed under the federal standards shall establish and maintain the records, make the reports and provide such information as the Secretary of the United States Department of Housing and Urban Development may reasonably require in order for the secretary to be able to determine whether the manufacturer, distributor or dealer has acted or is acting in compliance with this chapter or the National Manufactured Housing Construction and Safety Standards Act of 1974 and shall, upon request of a person duly designated by the secretary, permit the person to inspect appropriate books, papers, records and documents relevant to determining whether the manufacturer, distributor or dealer has acted or is acting in compliance with this chapter or the National Manufactured Housing Construction and Safety Standards Act of 1974.

§9070. Complaints

All complaints concerning units constructed in compliance with the National Manufactured Housing Construction and Safety Standards Act of 1974 shall be handled in compliance with subpart I of the regulation established pursuant to the Act.

§9081. Definitions

As used in this subchapter, unless the context otherwise indicates, the following terms have the following meanings.

1. Manufactured home. "Manufactured home" means a structure, transportable in one or more sections, that is 8 body feet or more in width and is 32 body feet or more in length and that is built on a permanent chassis and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities and includes the plumbing, heating, air conditioning and electrical systems contained therein.

2. Manufactured housing community. "Manufactured housing community" means a parcel or adjoining parcel of land, under single ownership, that has been planned and improved for the placement of 3 or more manufactured homes, but does not include a construction camp.

§9082. License required

A person may not conduct, control, manage or operate, for compensation, directly or indirectly, any manufactured housing community unless licensed by the ~~board~~ office. Licenses issued must be displayed in a place readily visible to customers or other persons using a licensed establishment.

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

An applicant for a license to operate a manufactured housing community shall include the following information with the license application:

- 1. Applicant's name.** The applicant's legal name;
- 2. Parent or subsidiary corporation.** The legal name of all parent or subsidiary corporations of the applicant and companies owned by the applicant;
- 3. Number of sites in manufactured housing community to be licensed.** The number of sites in the manufactured housing community to be licensed;
- 4. Number of sites in manufactured housing community occupied.** The number of sites in the manufactured housing community occupied as of the date of the application, if any;
- 5. Lot rent.** The minimum and maximum lot rent in effect as of the date of the application, if any;
- 6. Age or income requirements.** Age or income requirements for homeowners living in the manufactured housing community;
- 7. Seasonal.** Whether the manufactured housing community is seasonal; and
- 8. Common expenses.** The most common expenses included in the calculation of rent and fees, such as pet fees, vehicle fees, ground maintenance costs, snow removal costs, trash pickup costs, laundry facility costs and the cost of providing additional storage.

§9083. Fees

Application and license fees for manufactured housing communities are set under section 9021, subsection 2-A, including applications for manufactured housing community expansion and license renewal. Fees are also set under section 9021, subsection 2-A for manufactured housing community inspections; for the cost of reviewing engineering and site plans; for costs incurred in evaluating an applicant's eligibility for licensure as a manufactured housing community; and for costs incurred in evaluating a licensee's ongoing compliance with the requirements of this subchapter and the rules of the ~~board~~ office. Failure to pay costs billed to an applicant or licensee within 90 days of the billing date constitutes grounds for license revocation, unless an extension for an additional period not to exceed 90 days is granted in writing by the ~~board~~ office. A municipality shall accept a license issued by the ~~board~~ office as evidence a manufactured housing community meets all requirements of this subchapter. A municipality may not charge any additional fees for a manufactured housing community to operate.

§9084. Issuance of licenses

The ~~board~~ office shall, within 30 days following receipt of application, issue a license to operate any manufactured housing community that is found to comply with this subchapter and the rules adopted by the ~~board~~ office.

When any applicant is found, based upon an inspection by the ~~board~~ office or by municipal inspection made according to section 9088, not in compliance with the requirements of this subchapter or rules adopted and approved pursuant to section 9085 or section 9088, subsection 1, the ~~board~~ office may refuse issuance of the initial license but may issue a conditional license with such terms and conditions as required by the ~~board~~ office except when conditions are found that present a danger to the health and safety of the public. A conditional license may not exceed 90 days. Failure by the conditional licensee to meet the terms and conditions specified permits the ~~board~~ office to void the conditional license.

The conditional license is void when the ~~board~~ office has delivered in hand or by certified mail a written notice to the conditional licensee or, if the licensee cannot be reached for service in hand or by certified mail, has left notice thereof at the facility.

Upon the written request of the ~~board~~ office, the Department of Health and Human Services, Maine Center for Disease Control and Prevention shall provide such technical services as may be required by the ~~board~~ office to assist with inspections and licensing of new manufactured housing communities. The department may assess the manufactured housing community owner a reasonable fee for these services.

A license expires on the date set by the ~~Commissioner of Professional and Financial Regulation~~ Director pursuant to section 8003, subsection 4 Director for the licensing period for which the license was issued. A license may be renewed upon receipt of an application for renewal and payment of the renewal fee as set under section 9021, subsection 2-A, subject to compliance with rules of the ~~board~~ office and with this subchapter. A license may be renewed up to 90 days after the date of its expiration upon payment of a late fee in addition to the renewal fee as set under section 9021, subsection 2-A. An applicant who submits an application for renewal more than 90 calendar days after the expiration date is subject to all requirements governing new applicants under this chapter.

The issuance of the license provided for in this subchapter does not provide exemption from other state or local laws, ordinances or regulations, notwithstanding any other provision of law.

A license issued under this subchapter may not be assigned or transferred.

§9085. Rules

The ~~board~~ office may make and enforce all necessary rules for the administration of this subchapter, and may repeal or amend such rules from time to time as may be in the public interest, insofar as that action is not in conflict with any of the provisions of this subchapter.

§9086. Right of entry and inspection

The ~~board~~ office and any duly designated officer or employee thereof may enter upon the premises of any manufactured housing community licensed pursuant to this subchapter at any reasonable time in order to determine the state of compliance with this subchapter and any rules in force pursuant to this subchapter. The right of entry and inspection extends to any premises under its jurisdiction that the ~~board~~ office has reason to believe are being operated or maintained without a license, but no such entry or inspection of any premises may be made without the permission of the owner or person in charge of the premises or, after hearing, upon order of the court.

§9087. Penalties

Any person who operates any manufactured housing community without first obtaining a license as required by this subchapter is guilty of a Class E crime. Each day any such person operates the manufactured housing community without obtaining a license constitutes a separate offense.

In the event of any violation of this subchapter or any rule adopted under this subchapter the Attorney General may seek to enjoin further violation thereof, in addition to any other remedy.

§9088. Municipal inspections

Notwithstanding any other provisions of this subchapter, the ~~board~~ office may issue a license to a manufactured housing community on the basis of an inspection performed by an inspector who works for and is compensated by the municipality in which the establishment is located, but only if the following conditions have been met.

1. Adopted rules; code of standards. The municipality involved has adopted a set of rules, ordinances or other code of standards for the establishments which has been approved by the ~~board~~ office and which is consistent with the rules used by the ~~board~~ office for the issuance of the licenses in effect at the time of inspection.

2. Qualified to make inspections. No municipally employed sanitarians may make inspections under the provisions of this subchapter, unless certified as qualified by the Commissioner of Health and Human Services.

3. Inspection to ascertain intent. The ~~board~~ office may from time to time inspect the municipally inspected establishment to ascertain that the intent of these statutes is being followed.

4. Inspection reports. The municipalities shall furnish the ~~board~~ office copies of its inspection reports relating to the inspections on a monthly basis.

5. Charge. Municipalities may not charge the ~~board~~ office for performing those inspections.

7. Licenses. Licenses issued under this section shall be displayed, renewed and in every other way treated the same as licenses issued under this subchapter on the basis of inspection by the ~~board~~ office.

8. Certification. Certification of municipally employed sanitarians shall be in accordance with standards set by the Commissioner of Health and Human Services and shall be for a period of 3 years.

§9089. Denial or refusal to renew license; disciplinary action

The ~~board~~ office may deny a license; or refuse to renew a license ~~or impose the disciplinary sanctions authorized by section 8003, subsection 5-A for any of the reasons enumerated in section 8003, subsection 5-A, paragraph A~~ noncompliance with any provision of this subchapter.

§9090. Municipal foreclosure; unlicensed manufactured housing communities

Notwithstanding any other provision of law, a municipality that, as a result of the nonpayment of property taxes, forecloses and takes possession of real estate on which is located an unlicensed manufactured housing community may, if the municipality determines the manufactured housing community poses a risk to public health, welfare or safety, close the manufactured housing community and, with at least 30 days' prior written notice, evict the inhabitants of the community. A municipality that takes possession of real estate on which is located an unlicensed manufactured housing community does not enter a landlord and tenant relationship with any inhabitant of the community and is not subject to the provisions of chapter 953 or any other laws governing relations between a landlord and tenant. This section does not apply to a municipality that is or becomes the licensed operator of the manufactured housing community.

§9090-A. Transfer assessment

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

2. Exceptions. The following entities are not required to pay the fee under subsection 1:

- A. The Maine State Housing Authority;
- B. A municipal housing authority as defined in Title 30-A, section 4702, subsection 10-A;
- C. A cooperative or other entity in which membership is limited to manufactured home owners; and
- D. Entities, together with affiliated and related entities, that have a net worth of less than \$50,000,000.

3. Attestation of net worth. An entity claiming an exemption under subsection 2, paragraph D shall provide the register of deeds with an attestation of net worth when the deed for the manufactured housing community is offered for recordation and any other information or

documentation as required by the ~~Department of Professional and Financial Regulation~~ office by rule.

4. Evidence of payment; disposition of fee. Evidence of the fee payment under subsection 1 or an exception to the fee requirement under subsection 2 must be retained by the registry of deeds of the county where all or a majority of the acreage of the purchased real property associated with the manufactured housing community is located in a manner established by the register of deeds. The register of deeds shall, on or before the 10th day of each month, pay to the Treasurer of State 95% of the fee collected pursuant to this section during the previous month. The remaining 5% must be retained for the county by the register of deeds and accounted for to the county treasurer as reimbursement for services rendered by the registry of deeds in collecting the fee.

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

Sec. RRR-2. Transition Provisions; Manufactured Housing Board. The following provisions govern the transition of the responsibilities of the Manufactured Housing Board and its supporting services provided by the Office of Professional and Occupational Regulation in the Department of Professional and Financial Regulation to the Maine Office of Community Affairs. 1. The Maine Office of Community Affairs is the successor in every way to the powers, duties and functions of the Manufactured Housing Board. 2. All existing rules, regulations and procedures in effect, in operation or adopted in or by the Manufactured Housing Board or on their behalf by the Office of Professional and Occupational Regulation or any of its administrative units or officers are hereby declared in effect and continue in effect until rescinded, revised or amended by the Maine Office of Community Affairs. 3. All existing contracts, agreements and compacts currently in effect under the authority of the Manufactured Housing Board or on their behalf by the Office of Professional and Occupational Regulation or any of its administrative units or officers continue in effect until supplanted by rules established in the Maine Office of Community Affairs. 4. All records, property and equipment previously belonging to or allocated for the use of the Manufactured Housing Board become, on the effective date of this Part, part of the property of the Maine Office of Community Affairs. 5. All existing forms, licenses, letterheads and similar items bearing the name of or referring to the Manufactured Housing Board may be used by the Maine Office of Community Affairs until existing supplies of those items are exhausted. 6. Notwithstanding any provision of law to the contrary, the State Controller shall transfer any unobligated balances remaining in associated accounts of the Manufactured Housing Board, Other Special Revenue Funds and federal funds to the Maine Office of Community Affairs no later than the effective date of this Part.

Sec. RRR-3. 25 MRSA §2450-A, as amended by PL 2025, c. 388, Pt. D, §31, is further amended to read:

In addition to the fees established in section 2450, a surcharge of ~~4¢~~ 6¢ per square foot of occupied space must be levied on the existing fee schedule for new construction, reconstruction,

repairs, renovations or new use for the sole purpose of funding the activities of the Technical Building Codes and Standards Board with respect to the Maine Uniform Building and Energy Code, established pursuant to Title 10, chapter 1103, the activities of the Division of Building Codes and Standards under chapter 314 and the activities of the Maine Office of Community Affairs under Title 30-A, section 4451, subsection 3-A, except that the fee for review of a plan for the renovation of a public school, including the fee established under section 2450, may not exceed \$450. Revenue collected from this surcharge must be deposited into the Uniform Building Codes and Standards Fund established by section 2374.

PART RRR SUMMARY

This part transfers the statutory responsibilities for the oversight of manufactured housing manufacturers and manufactured housing communities currently held by the Manufactured Housing Board and administered by the Office of Professional and Occupational Regulation within the Department of Professional and Financial Services to the Maine Office of Community Affairs. It eliminates the Manufactured Housing Board and transfers related accounts and balances to the Maine Office of Community Affairs. It provides transition authority to the Office of Community Affairs to continue administering the related programs of Title 10 Chapter 951 under current rules and authorizes the Maine Office of Community Affairs to develop and implement new rules in replacement. It provides that annual license fees assessed to manufactured housing communities may be expanded to fund legal services provided by the Office of the Attorney General. It also increases the surcharge on plan review fees collected through the Office of the State Fire Marshal to fund the Technical Building Codes and Standards Board with respect to the Maine Uniform Building and Energy Code.

PART SSS

Sec. SSS-1. 20-A MRSA §13408 is enacted to read:

§13408. Minimum salaries beginning in 2027-2028 school year

1. **School year 2027-2028.** For the school year starting after June 30, 2027, and in each subsequent school year, the minimum salary for certified teachers and career and technical education teachers is \$45,000; and
2. **School year 2028-2029.** For the school year starting after June 30, 2028, the minimum salary for certified teachers and career and technical education teachers is \$47,500; and
3. **School years beginning in or after 2029.** For the school year starting after June 30, 2029, and in each subsequent school year, the minimum salary for certified teachers and career and technical education teachers is \$50,000.

A school administrative unit shall provide to the department annually on or before October 1st the number of certified teachers and career and technical education teachers eligible for incremental salary increases as defined in section 15689, subsection 7-A, paragraph A.

PART SSS SUMMARY

This Part identifies annual increases in minimum teacher salaries beginning in the 2027-2028 school year until the minimum salary for certified teachers and career and technical education teachers reaches \$50,000.

PART TTT

Sec. TTT-1. Transfer; Department of Administrative and Financial Services, Adult Use Cannabis Public Health and Safety and Municipal Opt-In Fund. Notwithstanding any provision of law to the contrary, the State Controller shall transfer up to \$89,082 in fiscal year 2026-27, and up to \$93,500 in fiscal year 2027-28, from the Department of Administrative and Financial Services, Adult Use Cannabis Public Health and Safety Municipal Opt-In Fund, Other Special Revenue Fund to the Department of Labor, Maine Apprenticeship Program, Other Special Revenue Fund, to support the continuation of one limited-period CareerCenter Consultant position, previously established by Public Law 2023, chapter 683 through June 18, 2028.

PART TTT SUMMARY

This Part authorizes the State Controller to transfer funding from the Department of Administrative and Financial Services, Adult Use Cannabis Public Health and Safety Municipal Opt-In Fund, Other Special Revenue Fund to the Department of Labor, Maine Apprenticeship Program, Other Special Revenue Fund, to support the continuation of one limited-period CareerCenter Consultant position through June 18, 2028.