The History of Revenue Sharing

As proposed in Part G of Governor Janet Mills’ FY 22 – FY 23 General Fund budget, the amount of state sales and income tax revenue shared with municipalities will remain at the current 3.75% and will generate $144 million for municipalities in FY 22 and $151 million in FY 23.

**Background.** In order to appreciate the importance of revenue sharing to community leaders and the impact on the state-municipal partnership, it’s necessary to understand the program’s beginnings, intent, successes and trials and tribulations.

### State-Municipal Revenue Sharing

**Findings and Purpose.** The Legislature finds that:

- A. The principal problem of financing municipal services is the burden on the property tax; and
- B. To stabilize the municipal property tax burden and to aid in financing all municipal services, it is necessary to provide funds from the broad-based taxes of State Government. (30-A, Section 5681, Subsection 1)

**The Beginning.** In 1971, the Legislature enacted the state-municipal revenue sharing program, requiring a portion of sales and income tax revenue to be shared with communities. In the first year of implementation, nearly $3 million in property tax relief was distributed to municipalities across the state, establishing a program that – to date – has delivered $3.3 billion in relief to all Maine property owners.

During the hearing, the committees will also accept testimony on the governor’s proposal to allocate roughly $97 million in both years of the biennium to continue to reimburse municipalities for 70% of the lost property tax revenue associated with the $25,000 Homestead Exemption program.

Municipal officials interested in submitting written testimony can do so via the Legislature’s portal Online Testimony Submission (mainelegislature.org). Municipal officials interested in providing in-person remote testimony are asked to register in advance of the hearing by emailing AFA@legislature.maine.gov. Additionally, if you would like MMA to include your comments in its testimony or if you need assistance, please do not hesitate to contact Kate Dufour at kdufour@memun.org or 1-800-452-8786.

(continued on page 2)

Permanently Absent…The Future of Voting? And Other Election Conundrums

MMA joined the Maine Town and City Clerks Association (MTCCA) in opposing LD 148, *An Act to Establish Ongoing Absentee Voting*, which received a public hearing before the Veterans and Legal Affairs Committee on Monday.

As proposed by Speaker Ryan Fecteau of Biddeford, the bill establishes a new process for allowing a voter to register with his or her municipality for ongoing absentee voter status. The ongoing status entitles a participant to automatically receive absentee ballots for each ensuing state or municipal election. The bill also contains provisions for terminating a voter’s ongoing absentee status, including at the written request of the voter; death or disqualification of the voter; cancellation of a voter’s registration from the centralized list; or the return of an absentee ballot as undeliverable.

Furthermore, the effective date of the proposed program is delayed until Jan. 1, 2023, which is necessary to provide the Secretary of State’s Office the time to update Maine’s Central Voter Registration (CVR) system. According to several of LD 148’s proponents,
**REVENUE SHARING HISTORY (1972 - 2021)**

<table>
<thead>
<tr>
<th>Year</th>
<th>Calculated Revenue Sharing Distribution</th>
<th>Actual Revenue Sharing Distribution</th>
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<td>2006</td>
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<td>123,386,963</td>
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<td>2008</td>
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<td>2009</td>
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<td>2010</td>
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<td>2012</td>
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<td>2014</td>
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<tr>
<td>2015</td>
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<td>2016</td>
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<td>2017</td>
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<td>(90,704,725)</td>
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<td>2018</td>
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<td>68,211,097</td>
<td>(96,316,645)</td>
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<tr>
<td>2019</td>
<td>185,238,830</td>
<td>74,095,532</td>
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<td>2021</td>
<td>183,431,211</td>
<td>137,573,408</td>
<td>(45,857,803)</td>
</tr>
</tbody>
</table>

Prepared by the Maine Municipal Association. 
*Sources: Office of Fiscal and Program Review Budget Documents*

### The History of Revenue Sharing (cont’d)

Through the enactment of the Shoreland Zoning Act and the “current use” taxation system in 1972, and the 1973 repeal of the commercial inventory tax, state lawmakers simultaneously: (1) mandated municipal administration of the land use regulatory system in all shoreland areas; (2) reduced the amount of property tax revenues collected from properties enrolled in the Tree Growth, Farmland and Open space programs; and (3) repealed a municipal source of revenue.

**Replaced Lost Municipal Tax Revenue.** The revenue sharing program was established as a way to structurally replace that lost municipal tax revenue, provide some generalized financial assistance associated with unfunded state mandates, and use a fraction of the state’s “broad based” and more progressive tax revenues to aid local level policymaking.

**How it works.** Revenue sharing distributions are required by state statute to be used for the single purpose of reducing the property tax rate.

Specifically, Title 36, section 714 requires assessors to "deduct from the total amount required to be assessed an amount equal to the amount that the municipal officers estimate will be received" under the revenue sharing program during the municipality’s budget year. Simply put, for each revenue sharing dollar received, a municipality must offset a dollar in property taxes.

As a sharing system, a fixed percentage of all state sales and income tax revenue is dedicated by statute to the “Local Government Fund” in such a way that it doesn’t get deposited into the state’s General Fund. The revenue sharing program is funded “above the line,” meaning that it does not have to compete with other appropriations made by the Legislature in the process of enacting a state budget. The program is funded before all other state programs.

Also, by requiring a set percentage of revenue to be distributed through the program, **revenue sharing distributions decrease during difficult economic times and increase when the state is experiencing economic upswings.**

When first enacted, 4% of all state sales and income tax revenue was shared with communities. In 1983, the Legislature increased that rate to 4.75% and then to 5.1% in 1985. Coincidentally or not, these increases occurred...
simultaneously with a major reform of public education, which imposed significant new educational mandates on local government.

In 2000, the Legislature created a revenue sharing supplement, more commonly known as “Rev Share II,” which requires 20% of total revenue sharing to be distributed to municipalities with disproportionately high property tax rates. When Rev Share II was created, the Legislature increased the rate of sales and income taxes going to the Local Government Fund from 5.1% to 5.2% to cover the new supplemental distribution. Although that increase was in the law books for several years, that higher rate was never implemented and was eventually repealed.

In 2009, the sharing percentage was established at a flat 5% in the context of a revenue sharing “simplification” effort worked on collaboratively between the Appropriations Committee and the Maine Municipal Association.

The original revenue sharing distribution formula still applies for 80% of all revenue sharing. Now referred to as “Rev Share I,” the distribution formula establishes each municipality’s share of the monthly distribution as the factor calculated by multiplying the municipal population by its “full value” property tax rate.

Under Rev Share II, the municipality’s population is multiplied by its full value mil rate minus 10 mils to proportionately target Rev Share II distributions to communities with higher mil rates.

Legislative Transfers. Although the Maine Legislature honored its commitment to the state-municipal partnership by fully funding the program from its start in 1972 until 2005, beginning in 2006 transfers from the revenue sharing program to the state’s General Fund coffers became routine and increasingly more significant. Between 2006 and 2015, over $320 million in revenue sharing funds were redirected to the state.

In 2016, the Legislature took it one step further by reducing the amount of state sales and income tax revenue shared with municipalities from 5% to 2% for fiscal years 2016 to 2019. As a result, over that four-year period an additional $390 million in revenue sharing funds were diverted and effectively transferred out of municipal coffers and into the state’s General Fund.

Municipal Impacts. Until the legislative transfers of revenue sharing funds started, the program was keeping property taxes down. In 2005 – the last year the program was fully funded at the 5% level – the property tax accounted for 42% of the total revenues raised by sales, income and property taxes combined, with income tax accounting for 35% and sales tax revenue accounting for 23%. After sustaining well over a decade of revenue sharing transfers, reliance on the property tax to fund government services, as predicted, increased. In 2018, the property tax accounted for 45% of that total tax revenue mix, with the income tax accounting for 30% and the sales tax for 25% of total tax revenue.

Improving Conditions. Fortunately, that course is changing. In 2020, the amount of state sales and income tax revenue shared with municipalities increased to 3% and to 3.75% in 2021. This increase signaled to municipal officials an interest among state leaders to honor the 5% revenue sharing commitment.

In the FY 22 - FY 23 General Fund budget, Governor Mills is proposing to continue to fund revenue sharing at 3.75% in both years of the biennium, which is important considering the impacts the COVID-19 pandemic has had on state and municipal coffers alike. For now, the trend of using revenue sharing to fund state revenue shortfalls seems to have gone out of style.

Moving Forward. Municipal officials strongly believe the revenue sharing program is an important element of a comprehensive property tax relief package that also includes the Homestead Exemption Program and the Property Tax Fairness Credit. The homestead program shifts a higher property tax burden to second homeowners. The income tax credit benefits residents with high property tax to income ratios. The revenue sharing program directly reduces the property taxes raised, which provides generalized relief to all property owners.

With continued strides to increase revenue sharing funding back to historic levels, this renewed partnership further reduces the burdens placed on the property tax to fund mandated, needed and desired municipal programs and services. For this reason, municipal leaders are calling on the Legislature to honor its long held commitment to share 5% of state sales and income tax revenue with municipal government partners, sooner rather than later.
an updated and modernized CVR system is a crucial component for the successful and secure implementation of the program. The need to upgrade the system left at least one member of the committee questioning whether it would be more prudent for Legislature to wait to enact the proposal.

According to Biddeford City Clerk Carmen Morris, whose testimony in support was delivered by Speaker Fecteau, the program proposed in LD 148 will benefit both election officials and voters. Under the program, clerks would respond to a single request for all ballots, rather than processing absentee ballot requests for each election. Morris believes the program also makes it much easier for voters, who are busy managing work and family obligations, to ensure they can participate in all elections.

However, not all clerks agree.

At the hearing, MTCCA raised concerns with the proposal’s potential for increasing election fraud, or the perception thereof, by automatically mailing ballots to a voter that no longer lives at the provided address or who has since passed way. The cost to the property taxpayers for mailing ballots to voters who may not have an interest in participating in a particular election is also a concern for budget conscientious municipal leaders. Currently, the cost of administering state and municipal elections is a burden largely shouldered by the property taxpayers.

Equally as important, Maine clerks question why the legislation and associated increase in workload is necessary.

As the MTCCA representative, Clerk Patti Dubois pointed out, “Obtaining an absentee ballot currently is extremely easy and should be quite convenient for most voters. At two-minute phone call from the voter to their town office is all it takes. If voters have internet access, they can order a ballot anytime of the day or night in just a few minutes via the state’s website. Voters may also go to their local town office and vote in person or take a ballot home. They can also submit an application form to have one mailed to them or have a family member or other person hand deliver a ballot directly to them at their home.”

Also of concern to municipal officials is the provision of LD 148 requiring clerks to “make a good faith effort” to notify a voter of a discrepancy with a returned absentee ballot and information on how to resolve the problem. Because absentee ballots are often received in the days leading up to the election, it seems counter-intuitive to place an additional task on election officials during this period. Even during an election in which voters were urged to submit absentee ballots as early as possible, election officials in Bangor, Orono, Lewiston and Waterville reported that on average 20% of absentee ballots were returned in the seven days preceding the November 2020 election.

On the basis of the testimony provided by the proponents, there may be some confusion with respect to what is actually being proposed in LD 148. While some proponents testified to the need for establishing an ongoing absentee status to increase voter participation, others urged members of the committee to support the bill in order to preserve the right to vote by absentee in future elections.

To that end, it is important to clarify that the ability to vote via absentee ballot is an option that has been available to voters for decades. Whether or not LD 148 is enacted, Maine voters will continue to have an option to vote absentee.

**Voter Citizenship.** As provided in the laws governing municipal elections, an eligible voter is defined as a (1) citizen of the United States who is at least 18 years of age and (2) registered to vote in the municipality where residency is established and maintained.

However, Rep. Billy Bob Faulkingham of Winter Harbor doesn’t believe the assurances in statute are enough. As such, in a “belt and suspenders” approach, he submitted LD 107, Resolution, Proposing an Amendment to the Constitution of Maine To Specify the Qualifications of Electors for the Legislature’s consideration. If supported by two-thirds of Maine lawmakers, voters will be asked at the November election to ratify an amendment to the state’s constitution stressing that only a citizen of the U.S. can vote in a state, county, municipal or other election.

MMA opposed the bill. From the perspective of municipal leaders, the proposed amendment as well as the cost associated with conducting the election are unnecessary. The law already includes U.S. citizenship in the criteria used to assess a person’s eligibility to vote, including in municipal elections.

Other opponents raised concerns with the bill’s intent to divide rather than unite Maine residents. These opponents believe that non-U.S. citizens who live in municipalities throughout the state, operate businesses, employ residents, pay taxes, volunteer in schools and serve on boards should have a voice in the way in which they are governed.

The work session on LD 107 has not yet been scheduled.

**Processing Absentee Ballots.** In the immortal words of The Rolling Stones, “time is on my side,” for the clerks anyway. On Wednesday, the Veterans and Legal Affairs Committee voted to support an amended version of LD 102 by a margin of 7 to 4.

As amended by the committee, LD 102, *An Act To Extend the Time Frame for Processing Absentee Ballots*, sponsored by Rep. Steve Moriarty of Cumberland, authorizes municipal clerks to start processing absentee ballots seven days prior to the day of the election. This provision is an increase from the four days provided in existing statutes. The bill also changes the deadline for informing the Secretary of State and others of the intent to process absentee ballots from 60 to 30 days before the election.

It is now up to the Legislature to decide whether to support passage of this proposal.

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**LEGISLATIVE BULLETIN**

A weekly publication of the Maine Municipal Association throughout sessions of the Maine State Legislature.

Subscriptions to the *Bulletin* are available at a rate of $20 per calendar year. Inquiries regarding subscriptions or opinions expressed in this publication should be addressed to: Legislative Bulletin, Maine Municipal Association, 60 Community Drive, Augusta, ME 04330. 207-623-8428. Website: [www.memun.org](http://www.memun.org)

**Editorial Staff:** Kate Dufour, Rebecca Graham, Neal Goldberg and Laura Ellis of the State & Federal Relations staff.

**Layout:** Sue Bourdon, Communication & Educational Services.
Hearing Schedule
For the week of February 15

Monday, February 15 – Holiday

Tuesday, February 16

Agriculture, Conservation & Forestry
Room 214, Cross Building, 10:00 a.m.
Tel: 287-1312
LD 103 – An Act To Improve the Animal Welfare Laws.

LD 268 – An Act To Eliminate Online Burn Permit Fees for All Areas of the State.

Appropriations & Financial Affairs
Room 228, State House, 1:00 p.m.
Tel: 287-1635
LD 221 – Governor’s biennial budget, in conjunction with the Joint Standing Committee on Health & Human Services.

Energy, Utilities & Technology
Room 211, Cross Building, 9:00 a.m.
Tel: 287-4143
LD 256 – An Act To Adjust Sewer and Wastewater Lien Fees.

Innovation, Development, Economic Advancement & Business
Room 202, Cross Building, 9:30 a.m.
Tel: 287-4880
LD 195 – Resolve, Directing the Department of Professional and Financial Regulation To Study a Voluntary Licensing System for General Contractors for Home Improvement and Construction.

Transportation
Room 126, State House, 1:00 p.m.
Tel: 287-4148
LD 79 – An Act To Establish a Honeybee Special Registration Plate.

LD 128 – An Act To Authorize the Commissioner of Transportation To Enter into Agreements with the United States Department of Transportation.

LD 258 – An Act To Expand Eligibility for Special Emergency Medical Services Registration Plates to Ambulance Operators.

LD 266 – An Act To Create the Maine Lighthouse Trust Registration Plate.

LD 267 – Resolve, Directing the Department of Transportation To Erect and Maintain Markers To Commemorate and Recognize the Lafayette Trail.

LD 312 – An Act To Extend the Use of Maine Bicentennial Registration Plates through 2021.

Wednesday, February 17

Appropriations & Financial Affairs
Room 228, State House, 10:00 a.m. & 1:00 p.m.
Tel: 287-1635
LD 221 – Governor’s biennial budget, in conjunction with the Joint Standing Committee on Health & Human Services.

Environment & Natural Resources
Room 216, Cross Building, 10:00 a.m.
Tel: 287-4149

Labor & Housing
Room 202, Cross Building, 10:00 a.m.
Tel: 287-1331
LD 97 – An Act To Ensure the Right To Work without Payment of Dues or Fees to a Labor Union.


LD 213 – An Act To Require Coverage for Female Firefighters Facing Reproductive System Cancer.

State & Local Government
Room 214, Cross Building, 10:00 a.m.
Tel: 287-1330
LD 183 – An Act To Establish Juneteenth as a Paid State Holiday.

LD 243 – An Act To Amend the Composition of the Piscataquis County Budget Committee.

LD 286 – An Act To Make Election Day a State Holiday.

Thursday, February 18

Agriculture, Conservation & Forestry
Room 214, Cross Building, 9:30 a.m.
Tel: 287-1312
LD 155 – Resolve, Directing the Board of Pesticides Control To Prohibit the Use of Certain Neonicotinoids for Outdoor Residential Use.

Appropriations & Financial Affairs
Room 228, State House, 1:00 p.m.
Tel: 287-1635
LD 221 – Governor’s biennial budget, in conjunction with the Joint Standing Committee on Health & Human Services.

Energy, Utilities & Technology
Room 211, Cross Building, 9:00 a.m.
Tel: 287-4143
LD 82 – Resolve, To Provide for Participation of the State in the Planning and Negotiations for the Atlantic Loop Energy Project.

LD 143 – An Act To Make the Arrearage Management Program Permanent.

Judiciary
Room 438, State House, 11:00 a.m.
Tel: 287-1327
LD 272 – An Act To Establish Separate Prosecutorial Districts in Downeast Maine.

Friday, February 19

Appropriations & Financial Affairs
Room 228, State House, 10:00 a.m.
Tel: 287-1635
LD 221 – Governor’s biennial budget, in conjunction with the Joint Standing Committee on Taxation (topics covered include Revenue Sharing and Homestead Exemption reimbursements).

Note: You should check your newspapers for Legal Notices as there may be changes in the hearing schedule. Weekly schedules for hearings and work sessions can be found on the Legislature’s website at: http://legislature.maine.gov/calendar/#Weekly/.

Due to COVID-19 related restrictions (and until further notice), all public hearings and work sessions will be conducted remotely. Municipal officials interested in providing live remote testimony will need to email lio@legislature.maine.gov or call (207) 287-1692 no later than 5 p.m. the day before the hearing for information on how to participate. Comments on bills can be submitted in advance of a public hearing using the Legislature’s testimony submission form (Online Testimony Submission (mainelegislature.org) and interested parties can view committee proceedings, both live and recorded, on the Legislature’s YouTube channel (News | Maine State Legislature).
Energy, Utilities & Technology

LD 340 – An Act To Allow for the Establishment of Commercial Property Assessed Clean Energy Programs. (Sponsored by Sen. Sanborn of Cumberland Cty.)

This bill authorizes municipalities to adopt a commercial property assessed clean energy (C-PACE) ordinance to help finance up to 100% of energy savings improvements to qualifying commercial properties. The program can be administered either by the municipality or by the Efficiency Maine Trust. Administration of the program includes billing and collection of PACE assessments and filing financial agreements with the registry of deeds, which creates a lien against the property until the amounts due under the agreement are paid in full. The lien takes priority, except for liens filed for delinquent property taxes and municipal sewer and water district fees.

LD 179 – An Act To Exclude Energy Efficiency Improvements from Property Tax. (Sponsored by Rep. Kessler of South Portland)

This bill provides property tax exemptions for energy efficiency improvements and requires the Efficiency Maine Trust to identify and make available a list of qualifying improvements.

LD 198 – An Act To Improve Maine’s Tax Laws by Providing a Property Tax Exemption for Central Labor Councils. (Sponsored by Sen. Chipman of Cumberland Cty.)

This bill provides a property tax exemption for the real estate and personal property owned by central labor councils and occupied or used solely for their own purposes.


This bill changes the property tax exemption for state-owned property by requiring the state to pay municipal property taxes on the state-owned property in a municipality that exceeds 10% of the total valuation of taxable property in the municipality.

Transportation

LD 311 – An Act To Require Third-party Certification for Persons Undertaking Corrosion Prevention and Mitigation Projects for Public Water Supply and Wastewater Infrastructure and Bridges. (Sponsored by Sen. Chipman of Cumberland Cty.)

This bill directs the Departments of Health and Human Services and Transportation to adopt rules governing projects costing $50,000 or more consisting of corrosion prevention and mitigation for bridges, public water supply infrastructure and public wastewater infrastructure. Rules adopted pursuant to this legislation must include establishing a process for ensuring that corrosion prevention and mitigation activities are performed in accordance with established corrosion prevention and mitigation standards, requiring the use of personnel who are industry-trained and industry certified in corrosion prevention and mitigation methods and requiring plans to prevent environmental degradation that might result from corrosion prevention and mitigation activities.