



# 132nd MAINE LEGISLATURE

## SECOND REGULAR SESSION-2026

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Legislative Document

No. 2124

H.P. 1439

House of Representatives, January 7, 2026

### **An Act to Support Emergency Shelter Funding Using Revenue from the Real Estate Transfer Tax**

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Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink, reading "R B. Hunt".

ROBERT B. HUNT  
Clerk

Presented by Representative GATTINE of Westbrook.  
Cosponsored by Senator TALBOT ROSS of Cumberland and  
Representatives: Speaker FECTION of Biddeford, GERE of Kennebunkport, RANA of  
Bangor, ROEDER of Bangor, SAYRE of Kennebunk, Senators: CURRY of Waldo, President  
DAUGHTRY of Cumberland, ROTUNDO of Androscoggin.

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

2 **Sec. 1. 36 MRSA §4641-B, sub-§3**, as amended by PL 2025, c. 498, §2, is repealed  
3 and the following enacted in its place:

4 **3. Disposition of funds.** Funds from the tax collected pursuant to this section must be  
5 disbursed as provided in this subsection.

6 A. Beginning September 1, 2026, each register of deeds, on or before the 10th day of  
7 each month, shall pay over to the State Tax Assessor 91.8% of the tax collected  
8 pursuant to this section during the previous month. If the tax collected is not paid over  
9 by the 10th day of the month, the State Tax Assessor may impose interest pursuant to  
10 section 186.

11 B. The remaining 8.2% of the tax collected pursuant to this section after the payment  
12 made pursuant to paragraph A must be retained for the county by the register of deeds  
13 and accounted for to the county treasurer as reimbursement for services rendered by  
14 the county in collecting the tax.

15 **Sec. 2. 36 MRSA §4641-B, sub-§4-B, ¶E-4** is enacted to read:

16 E-4. Beginning September 1, 2026, the State Controller shall credit 1% of the tax  
17 collected pursuant to this section during the previous month to the Maine State Housing  
18 Authority to be allocated as part of the operations share of the shelter operating subsidy  
19 program prior to any other transfers made pursuant to this subsection. Beginning  
20 August 1, 2027, the State Controller shall credit 1.8% of the tax collected pursuant to  
21 this section during the previous month to the Maine State Housing Authority to be  
22 allocated as part of the operations share of the shelter operating subsidy program prior  
23 to any other transfers made pursuant to this subsection.

24 **Sec. 3. Effective date.** This Act takes effect September 1, 2026.

## 25 SUMMARY

26 Under current law, 90% of the revenue from the real estate transfer tax is submitted to  
27 the State and 10% is retained by the counties, except that, for fiscal years 2025-26 and  
28 2026-27, the percentage retained by the counties is reduced to 9.2%.

29 This bill reduces the percentage of the real estate transfer tax revenue retained by  
30 counties by 1.8% and requires 1% of the revenue to be transferred to the Maine State  
31 Housing Authority for deposit in the shelter operating subsidy program beginning  
32 September 1, 2026; beginning August 1, 2027, 1.8% of the revenue is required to be  
33 transferred to the Maine State Housing Authority to be allocated as part of the operations  
34 share of the shelter operating subsidy program. Beginning September 1, 2026, the  
35 percentage of the real estate transfer tax retained by counties is reduced to 8.2%.