



132nd MAINE LEGISLATURE

SECOND REGULAR SESSION-2026

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

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.

R. B. Hunt
ROBERT B. HUNT
Clerk

Presented by Representative GATTINE of Westbrook.

Cosponsored by Senator TALBOT ROSS of Cumberland and

Representatives: Speaker FECTEAU 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.

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

Sec. 1. 36 MRSA §4641-B, sub-§3, as amended by PL 2025, c. 498, §2, is repealed and the following enacted in its place:

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

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

B. The remaining 8.2% of the tax collected pursuant to this section after the payment made pursuant to paragraph A 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 county in collecting the tax.

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

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

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

SUMMARY

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

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