

# This Week in State Tax (TWIST)

November 10, 2025



## Maine: Recent Changes to Real Estate Transfer Tax and Controlling Interest Transfer Tax

Maine recently implemented a new graduated tax rate for its real estate transfer tax (RETT) and controlling interest transfer tax (CITT) regimes. Historically, Maine RETT and CITT were imposed at a rate of \$2.20 per \$500, or fraction thereof, of the value of the property transferred. The new legislation ([L.D. 210](#)) adds an additional tax of \$3.80 per \$500, or fraction thereof, of the value of the property transferred to the extent it exceeds \$1 million – effectively increasing the RETT and CITT rate to \$6 per \$500 on the value in excess of \$1 million – effective November 1, 2025. The historical tax and additional tax are statutorily imposed on both the buyer and the seller (one-half each).

Additionally, Maine has enacted two new exemptions from RETT and CITT. [L.D. 210](#) contained an exemption for transfers to buyers receiving financial assistance through the Maine State Housing Authority first-time home-buyer mortgage loan program, effective November 1, 2025. [L.D. 1768](#) enacted a new exemption from RETT and CITT, under certain conditions, for transfers of a mobile home park from the owner to a majority of the park residents who are residents of Maine or to a mobile home owners' association organized in Maine. This change took effect September 24, 2025. For more information on these and other real estate transfer tax matters, please contact [Michelle Dohra](#) or [Brian Koss](#).

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