

L.D. 2214

STATE OF MAINE HOUSE OF REPRESENTATIVES 108TH LEGISLATURE SECOND SPECIAL SESSION

(Filing No. H-1295)

COMMITTEE AMENDMENT " \mathcal{A} " to H.P. 2347, L.D. 2214, Bill, "AN ACT to Provide for Property Tax Relief."

Amend the Bill in section 2 by striking out all of subsection 5 of that part designated "<u>§6149</u>." and inserting in its place the following:

'5. Application to elderly householders. The benefit awarded under this chapter shall be in addition to any benefit awarded under chapter 901 for property taxes assessed as of April 1, 1978 or the rent equivalent thereof, provided that the combined amount of benefits provided by both chapters shall not exceed the benefit limitation provided by section 6112.'

Further amend the Bill in section 2 by inserting at the end of that part designated "§6149." the following:

'8. Certification of sufficient surplus. The State Budget Officer shall document and certify to the Legislature on January 15, 1979 whether or not a sufficient surplus for fiscal year 1978-79 will be available to provide the benefits described in section 6148. In his certification process he shall take into account all outstanding contingencies. If the surplus is not sufficient to provide these benefits the Legislature shall in that first regular session determine the amount of benefits, if any, that shall be provided under section 6148. This section shall not COMMITTEE AMENDMENT " to H.P. 2347, L.D. 2214

COK, B

interfere with the implementation of public law 1977, chapter 686, section 10.'

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Statement of Fact

This amendment accomplishes the following:

 This tax surplus benefit will be in addition to any benefit received under the Elderly Householders Tax and Rent Refund Act, provided the total benefits do not exceed the claimant's property tax bill;

 On January 15, 1979 the State Budget Officer shall certify whether or not a sufficient surplus exists to provide for the tax surplus benefits of this bill;

3. If the surplus is certified insufficient,/requires the Legislature to decide anew what, if any, tax surplus benefits should be returned to the taxpayers; and

4. Insures that this bill will not affect the Legislature's it is action in the second regular session to increase the income tax exemption from \$1,000 to \$1,200 for each personal exemption a filer claims.

Reported by the Committee on Taxation. Reproduced and distributed under the direction of the Clerk of the House 10/18/78 (Filing No. H-1295)