

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2005

Legislative Document

No. 135

S.P. 41

In Senate, January 13, 2005

An Act To Create a Senior Tax Rebate Program for Established Residents

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator GAGNON of Kennebec.
Cosponsored by Representative PINEAU of Jay and
Senators: COWGER of Kennebec, PERRY of Penobscot, ROTUNDO of Androscoggin,
STRIMLING of Cumberland, Representatives: CANAVAN of Waterville, FINCH of Fairfield,
HUTTON of Bowdoinham, TWOMEY of Biddeford.

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

4 **Sec. 1. 36 MRSA c. 907-A** is enacted to read:

6 **CHAPTER 907-A**

8 **MUNICIPAL PROPERTY TAX REBATE PROGRAM**

10 **§6231. Municipalities authorized to grant rebate**

12 The legislative body of a municipality may provide a
14 property tax rebate to residents of that municipality with
respect to real property owned or rented and occupied by those
residents as their principal residence.

16 **§6232. Eligibility**

18 A municipality establishing a program of property tax
20 rebates under this chapter shall establish eligibility standards
for participation in the program, including, but not limited to,
22 the following.

24 1. Age limit. The taxpayer seeking a rebate must be at
least 62 years of age.

26 2. Residency requirement. The taxpayer seeking a rebate
must have resided in that municipality for at least 10 years.

28 3. Amount limit. The amount of the rebate may not exceed
30 50% of the taxes paid, and the amount of the rebate together with
any other tax relief available under the Maine Residents Property
32 Tax Program may not exceed 60% of the taxes paid.

34 **SUMMARY**

36 This bill authorizes municipalities to establish property
38 tax rebate programs for elderly taxpayers who have resided in a
40 municipality for at least 10 years on their principal place of
residence.