

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

GAZ  
ROS

MAF

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28

Date: 6/16/25 Majority

L.D. 264  
(Filing No. H-730)

**TAXATION**

Reproduced and distributed under the direction of the Clerk of the House.

**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
132ND LEGISLATURE  
FIRST SPECIAL SESSION**

COMMITTEE AMENDMENT "A" to H.P. 167, L.D. 264, "An Act to Remove the 12-month Waiting Period for the Maine Resident Homestead Property Tax Exemption"

Amend the bill by inserting after section 2 the following:

**'Sec. 3. Appropriations and allocations.** The following appropriations and allocations are made.

**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF  
Revenue Services, Bureau of 0002**

Initiative: Provides funding for increased homestead property tax exemption reimbursement to municipalities.

<b>GENERAL FUND</b>	<b>2025-26</b>	<b>2026-27</b>
All Other	\$0	\$1,598,000
<b>GENERAL FUND TOTAL</b>	<b>\$0</b>	<b>\$1,598,000</b>

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

**SUMMARY**

This amendment adds an appropriations and allocations section.

**FISCAL NOTE REQUIRED**  
(See attached)

**COMMITTEE AMENDMENT**



Approved: 06/04/25 **LRL**

# 132nd MAINE LEGISLATURE

LD 264

LR 612(02)

## An Act to Remove the 12-month Waiting Period for the Maine Resident Homestead Property Tax Exemption

Fiscal Note for Bill as Amended by Committee Amendment "A" (H-730)

Committee: Taxation

Fiscal Note Required: Yes

---

### Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$1,598,000	\$2,159,000	\$2,197,000
<b>Appropriations/Allocations</b>				
General Fund	\$0	\$1,598,000	\$2,159,000	\$2,197,000

### Fiscal Detail and Notes

This bill includes an ongoing General Fund appropriation of \$1,598,000 in fiscal year 2026-27 to the Bureau of Revenue Services within the Department of Administrative and Financial Services for increased homestead property tax exemption reimbursements to municipalities by removing the 12-month waiting period before eligible applicants may receive Maine resident homestead property tax exemptions.