

MAINE STATE LEGISLATURE

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SAC
RUF

L.D. 326

Date:

6/5/25

(Filing No. H-524)

TAXATION

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

COMMITTEE AMENDMENT "A" to H.P. 226, L.D. 326, "An Act to Increase the Property Tax Exemption Provided to Individuals Who Are Legally Blind"

Amend the bill by striking out all of section 1 and inserting the following:

'Sec. 1. 36 MRSA §654-A, sub-§1, as amended by PL 2019, c. 401, Pt. A, §8, is further amended to read:

1. Exemption. The residential real estate up to the just value of \$4,000 \$6,000, having a taxable situs in the place of residence, of inhabitants of the State who are legally blind as determined by a properly licensed Doctor of Medicine, Doctor of Osteopathy or Doctor of Optometry is exempt from taxation.

The State shall reimburse a municipality 50% of the property tax revenue loss suffered by that municipality during the previous calendar year as a result of the exemption specified in this subsection in accordance with the procedure in section 661.'

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 one-time funding for computer programming costs.

GENERAL FUND	2025-26	2026-27
All Other	\$0	\$29,480
GENERAL FUND TOTAL	\$0	\$29,480

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

COMMITTEE AMENDMENT

REMS

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SUMMARY

This amendment changes the amount of the property tax exemption in the bill to \$6,000 and requires the State to reimburse a municipality 50% of the property tax revenue loss due to the exemption. It also adds an appropriations and allocations section.

FISCAL NOTE REQUIRED

(See attached)

**132nd MAINE LEGISLATURE****LD 326****LR 657(02)****An Act to Increase the Property Tax Exemption Provided to Individuals Who Are Legally Blind****Fiscal Note for Bill as Amended by Committee Amendment "A" (H-524)****Committee: Taxation****Fiscal Note Required: Yes**

Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
Net Cost (Savings)				
General Fund	\$0	\$29,480	\$28,000	\$28,000
Appropriations/Allocations				
General Fund	\$0	\$29,480	\$28,000	\$28,000

Fiscal Detail and Notes

The bill includes a one-time General Fund appropriation to the Bureau of Revenue Services within the Department of Administrative and Financial Services (MRS) of \$29,480 in fiscal year 2026-27 for computer programming costs associated with the implementation of an increased property tax exemption reimbursement to municipalities for individuals who are legally blind starting with the property tax year beginning April 1, 2026. Due to the increased property tax exemption, MRS will require ongoing annual appropriations of \$28,000 to reimburse municipalities 50% of the property tax lost.