

# MAINE STATE LEGISLATURE

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L.D. 715

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Date: 6/5/25

(Filing No. H-525)

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**TAXATION**

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

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**STATE OF MAINE**

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**HOUSE OF REPRESENTATIVES**

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**132ND LEGISLATURE**

8

**FIRST SPECIAL SESSION**

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COMMITTEE AMENDMENT "A" to H.P. 454, L.D. 715, "An Act to Provide Property Tax Relief by Increasing the Availability of the Property Tax Fairness Credit Based on a Resident's Age and Income"

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Amend the bill by inserting after section 2 the following:

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

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**ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF**

16

**Revenue Services, Bureau of 0002**

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Initiative: Provides one-time funding for computer programming costs.

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**GENERAL FUND**

**2025-26**

**2026-27**

19

All Other

\$0

\$77,460

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21

GENERAL FUND TOTAL

\$0

\$77,460

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

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**SUMMARY**

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This amendment adds an appropriations and allocations section.

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**FISCAL NOTE REQUIRED**

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(See attached)

**132nd MAINE LEGISLATURE****LD 715****LR 1257(02)****An Act to Provide Property Tax Relief by Increasing the Availability of the Property Tax Fairness  
Credit Based on a Resident's Age and Income**

**Fiscal Note for Bill as Amended by Committee Amendment "A" (H-525)**  
**Committee: Taxation**  
**Fiscal Note Required: Yes**

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**Fiscal Note**

	<b>FY 2025-26</b>	<b>FY 2026-27</b>	<b>Projections FY 2027-28</b>	<b>Projections FY 2028-29</b>
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$2,974,960	\$2,968,750	\$2,992,500
<b>Appropriations/Allocations</b>				
General Fund	\$0	\$77,460	\$0	\$0
<b>Revenue</b>				
General Fund	\$0	(\$2,897,500)	(\$2,968,750)	(\$2,992,500)
Other Special Revenue Funds	\$0	(\$152,500)	(\$156,250)	(\$157,500)

**Fiscal Detail and Notes**

This bill includes a revenue decrease to the General Fund of \$2,897,500 in fiscal year 2026-27 by expanding the availability of the property tax fairness credit based on resident age and income effective tax year 2026. The bill also includes a revenue decrease to the Local Government Fund of \$152,500 in fiscal year 2026-27.

The bill includes a one-time General Fund appropriation to the Bureau of Revenue Services within the Department of Administrative and Financial Services of \$77,460 in fiscal year 2026-27 to fund computer programming costs associated with the provisions of this bill.