

# MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

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Legislative Document

No. 504

H. P. 418

House of Representatives, January 30, 1975

Referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Ingegneri of Bangor.

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STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED  
SEVENTY-FIVE

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AN ACT Relating to the Income Limitation of the Elderly Householders  
Tax and Rent Refund Act.

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

Sec. 1. 36 MRSA, § 6108, as last repealed and replaced by PL 1973, c. 634, § 3, is repealed and the following enacted in place thereof:

§ 6108. Income limitation

No claims otherwise allowable shall be granted to a claimant of single member households with household income in excess of \$5,000 in the year for which relief is requested; and no claim otherwise allowable shall be granted to claimants of households of 2 or more members with income in excess of \$6,000 in the year for which relief is requested.

Sec. 2. Appropriation. There is appropriated from the General Fund to the Bureau of Taxation the sum of \$500,000 to carry out the purposes of this Act. The breakdown shall be as follows:

1975-76

BUREAU OF TAXATION

Tax Relief for the Elderly

All Other

\$500,000

STATEMENT OF FACT

Some elderly citizens, who in 1973 received refunds, did not qualify in 1974 due to increased income which did not represent an increase in actual

purchasing power. Cost of living adjustments in social security, railroad and veterans retirement benefits raised total income, but frequently at a rate lower than the inflationary spiraling of the consumer price index. The income of many elderly people increased, making them ineligible for tax relief, while their cost of living rose at an ever higher rate.

At the same time, many towns found it necessary to increase 1974 property taxes. This one-two punch hurt many older people. Not only did they face higher 1974 property taxes, but had lower or no refunds to help meet the higher assessment.

The purpose of this Act is to raise the limitations on income for a single household from \$4,500 per year to \$5,000; and for a household of 2 or more members from \$5,000 to \$6,000 per year.