

MAINE STATE LEGISLATURE

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ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 654

H. P. 538

House of Representatives, February 13, 1975

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

EDWIN H. PERT, Clerk

Presented by Mr. Curran of South Portland.

Cosponsors: Mr. Bennett of Caribou; Mr. Kennedy of Gray.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-FIVE

AN ACT to Amend the Elderly Householders Tax and Rent Refund Act.

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

Sec. 1. 36 MRSA § 6103, sub-§ 5-B, as enacted by PL 1973, c. 634, § 2, is amended to read:

5-B. Rent constituting property taxes accrued. "Rent constituting property taxes accrued" means ~~25%~~ 30% of the gross rent actually paid in cash or its equivalent in any tax year by a claimant and his household solely for the right of occupancy of their Maine homestead in the tax year, and which rent constitutes the basis, in the succeeding calendar year, of a claim for relief under this subchapter by the claimant.

Sec. 2. 36 MRSA § 6112, as last repealed and replaced by PL 1973, c. 771, § 2, is amended to read:

§ 6112. Amount of claim

The claim shall be limited to the amount by which property taxes accrued, or rent constituting property taxes accrued in such tax year on the claimant's homestead, is in excess of ~~21%~~ 18% of such household income which exceeds \$3,000 but does not exceed \$5,000.

Sec. 3. Appropriation. There is appropriated from the General Fund to the Bureau of Taxation, Tax Relief for the Elderly, the sum of \$700,000 to carry out the purposes of this Act. The breakdown shall be as follows:

	1975-76	1976-77
BUREAU OF TAXATION		
Tax Relief for the Elderly		
All Other	\$350,000	\$350,000

STATEMENT OF FACT

The purpose of this bill is to increase the amount the elderly can receive up to \$400 by increasing the percentage on rent and decreasing the percentage on earnings over \$3,000.