# MAINE STATE LEGISLATURE

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### ONE HUNDRED AND EIGHTH LEGISLATURE

### Legislative Document

No. 1114

H. P. 918 House of Representatives, March 17, 1977
Referred to the Committee on Taxation. Sent up for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. Hunter of Benton.

### STATE OF MAINE

# IN THE YEAR OF OUR LORD NINETEEN HUNDRED SEVENTY-SEVEN

AN ACT to Increase the Income Limitations Contained in the Elderly Householders Tax and Rent Refund Act and to Reduce the Percentage by which a Claim is Limited under that Act.

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the elderly householders tax and rent refund program assists fixed income elderly to afford to remain in their own homes; and

Whereas, the program begins on August 1st, which is prior to the date legislation enacted by the 108th Legislature becomes effective; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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Sec. 1. 36 MRSA § 6108, as last repealed and replaced by PL 1973, c. 634, § 3, is amended to read:

### § 6108. Income limitation

No claim otherwise allowable shall be granted to claimants of single member households with household income in excess of \$4,500 \$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 \$5,000 \$5,500 in the year for which relief is requested.

Sec. 2. 36 MRSA § 6112, as last repealed and replaced by PL 1973, c. 771, § 2, is amended to read: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% 16% of such household income which exceeds \$3,000 but does not exceed \$5,000 \$5,500.

Sec. 3. Appropriation. There is appropriated from the General Fund to the Department of Finance and Administration, Bureau of Taxation, the sum of \$1,800,000 to carry out the purposes of this Act. The breakdown shall be as follows:

1977-78

## FINANCE AND ADMINISTRATION, DEPARTMENT OF

Bureau of Taxation
Elderly Householders Tax and Rent Refund Program
All Other

\$1,800,000

Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect when approved.

#### STATEMENT OF FACT

The purpose of this bill is to provide increased tax relief for those eligible under this program.