MAINE STATE LEGISLATURE

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1 2	FIRST REGULAR SESSION
3 4	ONE HUNDRED AND ELEVENTH LEGISLATURE
5 6	Legislative Document No. 289
7 8 9	H.P. 242 House of Representatives, January 26, 1983 Received by the Clerk of the House on January 26, 1983. Referred to the Committee on Appropriations and Financial Affairs, and ordered printed pursuant to Joint Rule 14.
10	Presented by Representative Baker of Portland. Cosponsor: Senator Violette of Aroostook.
12 13	STATE OF MAINE
14 15 16	IN THE YEAR OF OUR LORD NINETEEN HUNDRED AND EIGHTY-THREE
17 18 19	AN ACT to Include Poverty Tax Abatements in Net General Assistance Costs.
20 21	Be it enacted by the People of the State of Maine as follows:
22 23	<pre>22 MRSA §4450, sub-§3, as enacted by PL 1977, c. 417, §2 is amended to read:</pre>
24 25 26 27 28 29 30 31 32 33	3. Net general assistance costs. "Net general assistance costs" means those direct costs incurred by a municipality in providing assistance to eligible persons according to standards established by the municipal officers and does not include the administrative expenses of the general assistance program. Net general assistance costs include, but are not limited to, the annual amount of taxes abated by a municipality by reason of the poverty of the person assessed to pay.

STATEMENT OF FACT

At present, under Title 36, chapter 105, subchapter VIII, municipalities may grant property tax abatements on the grounds of the taxpayer's inability to pay the taxes assessed. These abatements are, in effect, direct grants of aid to the taxpayer because of poverty, yet such assistance is not presently eligible for reimbursement as general municipal assistance. This bill would specifically include poverty tax abatements in the definition of costs eligible for state reimbursement.

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