

# MAINE STATE LEGISLATURE

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1 FIRST REGULAR SESSION  
2

3 ONE HUNDRED AND TWELFTH LEGISLATURE  
4

5 Legislative Document

No. 20

6  
7 H.P. 22

House of Representatives, January 3, 1985

8 Reference to the Committee on Local and County Government suggested  
9 and ordered printed.

10 EDWIN H. PERT, Clerk

Presented by Representative Cashman of Old Town.

Cosponsored by Representative Michaud of E. Millinocket.

11  
12 STATE OF MAINE  
13

14 IN THE YEAR OF OUR LORD  
15 NINETEEN HUNDRED AND EIGHTY-FIVE  
16

17 AN ACT to Clarify Taxpayer Information  
18 on Local Property Tax Bills.  
19

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

22 36 MRSA §507, as enacted by PL 1983, c. 855, §3,  
23 is amended to read:

24 §507. Taxpayer information

25 Beginning January 1, 1985, when a municipality  
26 issues a property tax bill to each taxpayer, each  
27 bill shall contain a statement or calculation that  
28 demonstrates the amount by which the taxpayer's tax  
29 has been reduced by the distribution of  
30 state-municipal revenue sharing and state aid for  
31 education effect distribution of state-municipal rev-  
32 enue sharing and state aid for education has on the  
33 taxpayer's tax. The State Tax Assessor shall annually  
34 provide each municipality with the amount of  
35 state-municipal revenue sharing and state aid for ed-

1 ucation subject to identification under this section.

2 STATEMENT OF FACT

3 When the 111th Legislature increased the  
4 state-municipal revenue sharing program, it enacted a  
5 requirement that municipalities include a statement  
6 on their tax bills which demonstrates how much prop-  
7 erty taxes were reduced by revenue sharing and state  
8 aid to education. The law has created confusion as  
9 to whether municipalities must include a dollar fig-  
10 ure with each tax bill showing the exact amount by  
11 which each taxpayer's property tax was reduced or  
12 whether a percentage figure can be used. This bill  
13 makes it clear that a municipality may simply demon-  
14 strate an overall percentage amount by which each  
15 taxpayer's property tax has been reduced. This will  
16 require one simple calculation rather than individual  
17 calculations for each tax bill, if a dollar amount  
18 was required.

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