

# MAINE STATE LEGISLATURE

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L.D. 721

(Filing No. H- 346 )

STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
113TH LEGISLATURE  
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 537, L.D. 721,  
Bill, "AN ACT to Provide Relief from Property Taxes  
through a Low-income Credit Circuit Breaker."

Amend the Bill by striking out all of the title  
and inserting in its place the following: 'AN ACT to  
Provide Relief from Property Taxes through Extension  
of the Elderly Tax and Rent Refund Circuit Breaker to  
Both Elderly and Nonelderly Individuals.'

Further amend the Bill by striking out everything  
after the enacting clause and inserting in its place  
the following:

'Sec. 1. 36 MRSA c. 901, as amended, is re-  
pealed.

Sec. 2. 36 MRSA 6162, as enacted by PL 1979, c.  
726, §7, is repealed.

Sec. 3. 36 MRSA c. 907 is enacted to read:

CHAPTER 907

THE HOUSEHOLD TAX AND RENT REFUND ACT

§6201. Definitions

As used in this Part, unless the context other-  
wise indicates, the following terms have the follow-  
ing meanings.

1. Benefit base. "Benefit base" means property  
taxes accrued or rent constituting property taxes ac-  
crued.

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1           2. Claimant. "Claimant" means a person who has  
2 filed a claim under this chapter and was domiciled in  
3 this State and owned or rented a homestead in this  
4 State during the entire calendar year preceding the  
5 year in which he files claim for relief under this  
6 chapter. When 2 individuals of a household are able  
7 to meet the qualifications for a claimant, they may  
8 determine between them as to who the claimant shall  
9 be. If they are unable to agree, the matter shall be  
10 referred to the State Tax Assessor and his decision  
11 shall be final. If a homestead is occupied by 2 or  
12 more individuals, and more than one individual is  
13 able to qualify as a claimant the individuals may de-  
14 termine among them as to who the claimant shall be.  
15 If they are unable to agree, the matter shall be re-  
16 ferred to the State Tax Assessor and his decision  
17 shall be final. Ownership of a homestead under this  
18 chapter may be by fee, by life tenancy, by bond for  
19 deed, as mortgagee or any other possessory interest  
20 in which the owner is personally responsible for the  
21 tax for which he claims a refund.

22           3. Elderly household. "Elderly household" means  
23 a household in which:

24           A. At least one member of the household has at-  
25 tained the age of 62 during the year for which  
26 relief is requested;

27           B. The claimant is currently not married and has  
28 attained the age of 55 during the year for which  
29 relief is requested and is, due to disability,  
30 receiving federal disability payments, such as  
31 supplemental security income; or

32           C. The claimant is currently married and has at-  
33 tained the age of 55 during the year for which  
34 relief is requested and both the claimant and the  
35 claimant's spouse are, due to disability, receiv-  
36 ing federal disability payments, such as supple-  
37 mental security income.

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1           4. Gross rent. "Gross rent" means rental paid at  
2 arm's length solely for the right of occupancy of a  
3 homestead, exclusive of charges for any utilities,  
4 services, furniture, furnishings or personal property  
5 appliances furnished by the landlord as part of the  
6 rental agreement, whether or not expressly set out in  
7 the rental agreement. If the landlord and tenant have  
8 not dealt with each other at arm's length, and the  
9 State Tax Assessor is satisfied that the gross rent  
10 charged was excessive, he may adjust the gross rent  
11 to a reasonable amount for purposes of this subchap-  
12 ter.

13           5. Homestead. "Homestead" means the dwelling,  
14 owned or rented by the claimant, and occupied by the  
15 claimant and his dependents as a home, and may consist  
16 of a part of a multidwelling or multipurpose  
17 building and a part of the land upon which it is  
18 built. "Owned" includes a vendee in possession under  
19 a land contract and of one or more joint tenants or  
20 tenants in common.

21           6. Household. "Household" means a claimant and  
22 spouse and members of the household for whom the  
23 claimant under this chapter is entitled to claim an  
24 exemption as a dependent under Part 8 for the year  
25 for which relief is requested.

26           7. Household income. "Household income" means  
27 all income received by all persons of a household in  
28 a calendar year while members of the household.

29           8. Household income eligibility adjustment fac-  
30 tor. "Household income eligibility adjustment factor"  
31 means one plus the annualized cost-of-living adjust-  
32 ments for Social Security retirement benefits during  
33 the year for which relief is requested.

34           9. Income. "Income" means the sum of Maine ad-  
35 justed gross income determined in accordance with  
36 Part 8, the amount of capital gains excluded from ad-  
37 justed gross income, alimony, support money, nontax-

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1 able strike benefits, the gross amount of any pension  
2 or annuity, including railroad retirement benefits,  
3 all payments received under the United States Social  
4 Security Act, state unemployment insurance laws, vet-  
5 erans' disability pensions, nontaxable interest re-  
6 ceived from the Federal Government or any of its in-  
7 strumentalities, workers' compensation and the gross  
8 amount of "loss of time" insurance, cash public as-  
9 sistance and relief, but not including relief granted  
10 under this chapter. It does not include gifts from  
11 nongovernmental sources or surplus foods or other re-  
12 lief in kind supplied by a governmental agency.

13 10. Property taxes accrued. "Property taxes ac-  
14 crued" means property taxes exclusive of special as-  
15 essment, delinquent interest and charges for service  
16 levied on a claimant's homestead in this State as of  
17 April 1, 1972, or any tax year thereafter. If a home-  
18 stead is owned by 2 or more persons or entities as  
19 joint tenants or tenants in common, and one or more  
20 persons or entities are not a member of claimant's  
21 household, "property taxes accrued" is that part of  
22 property taxes levied on the homestead which reflects  
23 the ownership percentage of the claimant and his  
24 household. If a claimant and spouse own their home-  
25 stead part of the preceding tax year and rent it or a  
26 different homestead for part of the same tax year,  
27 "property taxes accrued" means only taxes levied on  
28 the homestead when both owned and occupied by the  
29 claimant on April 1st, multiplied by the percentage  
30 of 12 months that such property was owned and occu-  
31 pied by the household as its homestead during the  
32 preceding tax year. When a household owns and occu-  
33 pies 2 or more different homesteads in this State in  
34 the same tax year, property taxes accrued shall re-  
35 late only to that property occupied by the household  
36 as a homestead on April 1st. If a homestead is an in-  
37 tegral part of a larger unit such as a farm, or a  
38 multipurpose or multidwelling building, property  
39 taxes accrued shall be that percentage of the total  
40 property taxes accrued as the value of the homestead  
41 is of the total value. For purposes of this chapter,

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1 "unit" refers to the parcel of property separately  
2 assessed of which the homestead is a part.

3 11. Rent constituting property taxes accrued.  
4 "Rent constituting property taxes accrued" means 25%  
5 of the gross rent actually paid in cash or its equiv-  
6 alent in any tax year by a claimant and his household  
7 solely for the right of occupancy of their Maine  
8 homestead in the tax year and which rent constitutes  
9 the basis, in the succeeding calendar year, of a  
10 claim for relief under this chapter by the claimant.

11 12. Year for which relief is requested. "Year  
12 for which relief is requested" means the calendar  
13 year preceding that in which the claim is filed.

14 §6202. Claim is personal

15 The right to file claim under this chapter shall  
16 be personal to the claimant and shall not survive his  
17 death, but the right may be exercised on behalf of a  
18 claimant by his legal guardian or attorney-in-fact.  
19 If a claimant dies after having filed a timely claim,  
20 the amount thereof shall be disbursed to another mem-  
21 ber of the household as determined by the State Tax  
22 Assessor.

23 If the claimant was the only member of his house-  
24 hold, the claim may be paid to his personal represen-  
25 tative, but if one is not appointed within 2 years of  
26 the filing of the claim, the amount of the claim  
27 shall escheat to the State.

28 §6203. Claim to be paid from General Fund

29 The amount of the claim after certification by  
30 the State Tax Assessor may be paid to claimant from  
31 the General Fund. No interest may be allowed on any  
32 payment made to a claimant pursuant to this chapter.

33 §6204. Filing date

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1 No claim may be paid unless the claim is filed  
2 with the Bureau of Taxation on or after August 1st  
3 and on or before the following October 15th.

4 §6205. One claim per household

5 Only one claimant per household or homestead per  
6 year shall be entitled to relief under this chapter.

7 §6206. Income limitations for elderly households

8 A claimant representing an elderly household  
9 shall qualify for the following benefits subject to  
10 the following income limitations.

11 1. Single-member elderly households. For  
12 single-member elderly households, the benefit shall  
13 be calculated as follows:

<u>If household income</u> <u>equals:</u>	<u>The benefit equals:</u>
16 <u>\$ 0 to \$6,800</u> 17	<u>100% of the benefit base up</u> <u>to a maximum of \$400</u>
18 <u>\$6,801 to \$7,000</u> 19	<u>75% of the benefit base up to</u> <u>a maximum of \$300</u>
20 <u>\$7,001 to \$7,200</u> 21	<u>50% of the benefit base up to</u> <u>a maximum of \$200</u>
22 <u>\$7,201 to \$7,400</u> 23	<u>25% of the benefit base up to</u> <u>a maximum of \$100</u>

24 2. Elderly households with 2 or more members.  
25 For elderly households with 2 or more members, the  
26 benefit shall be calculated as follows:

<u>If household income</u> <u>equals:</u>	<u>The benefit equals:</u>
29 <u>\$ 0 to \$8,100</u>	<u>100% of the benefit base up</u>

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1		<u>to a maximum of \$400</u>
2	<u>\$8,101 to \$8,500</u>	<u>75% of the benefit base up to</u>
3		<u>a maximum of \$300</u>
4	<u>\$8,501 to \$8,800</u>	<u>50% of the benefit base up to</u>
5		<u>a maximum of \$200</u>
6	<u>\$8,801 to \$9,200</u>	<u>25% of the benefit base up to</u>
7		<u>a maximum of \$100</u>

8 3. Minimum benefit. No claim of less than \$5 may  
9 be granted.

10 \$6207. Income limitations for nonelderly households

11 A claimant representing a nonelderly household  
12 shall qualify for the following benefits subject to  
13 the following income limitations.

14 1. Single-member nonelderly households. For  
15 single-member nonelderly households, the benefit  
16 shall be 100% of the benefit base up to the following  
17 amounts:

18 A. For claims submitted after July 1, 1988:

19	<u>If household income</u>	<u>The maximum benefit equals:</u>
20	<u>equals:</u>	
21	<u>\$ 0 to \$2,500</u>	<u>\$104</u>
22	<u>\$2,501 to \$5,000</u>	<u>\$87</u>
23	<u>\$5,001 to \$7,400</u>	<u>\$75</u>

24 B. For claims submitted in 1989:

25	<u>If household income</u>	<u>The maximum benefit equals:</u>
26	<u>equals:</u>	
27	<u>\$ 0 to \$2,500</u>	<u>\$110</u>



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1	<u>\$2,501 to \$5,000</u>	<u>\$90</u>
2	<u>\$5,001 to \$7,500</u>	<u>\$75</u>
3	<u>\$7,501 to \$10,000</u>	<u>\$50</u>

4           C. For claims submitted in 1990:

5	<u>If household income</u>	<u>The maximum benefit equals:</u>
6	<u>equals:</u>	
7	<u>\$ 0 to \$2,500</u>	<u>\$115</u>
8	<u>\$2,501 to \$5,000</u>	<u>\$95</u>
9	<u>\$5,001 to \$7,500</u>	<u>\$80</u>
10	<u>\$7,501 to \$10,000</u>	<u>\$70</u>
11	<u>\$10,001 to \$12,500</u>	<u>\$50</u>

12           D. For claims submitted in 1991:

13	<u>If household income</u>	<u>The maximum benefit equals:</u>
14	<u>equals:</u>	
15	<u>\$ 0 to \$2,500</u>	<u>\$120</u>
16	<u>\$2,501 to \$5,000</u>	<u>\$100</u>
17	<u>\$5,001 to \$7,500</u>	<u>\$85</u>
18	<u>\$7,501 to \$10,000</u>	<u>\$75</u>
19	<u>\$10,001 to \$12,500</u>	<u>\$60</u>

20           E. For claims submitted in 1992:

21	<u>If household income</u>	<u>The maximum benefit equals:</u>
22	<u>equals:</u>	

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1	<u>\$ 0 to \$5,000</u>	<u>\$125</u>
2	<u>\$5,001 to \$7,500</u>	<u>\$90</u>
3	<u>\$7,501 to \$10,000</u>	<u>\$85</u>
4	<u>\$10,001 to \$12,500</u>	<u>\$70</u>
5	<u>\$12,501 to \$15,000</u>	<u>\$50</u>
6	<u>F. For claims submitted in 1993:</u>	
7	<u>If household income</u>	<u>The maximum benefit equals:</u>
8	<u>equals:</u>	
9	<u>\$ 0 to \$5,000</u>	<u>\$150</u>
10	<u>\$5,001 to \$10,000</u>	<u>\$100</u>
11	<u>\$10,001 to \$15,000</u>	<u>\$75</u>
12	<u>2. Nonelderly households with 2 or more members.</u>	
13	<u>For nonelderly households with 2 or more members, the</u>	
14	<u>benefit shall be 100% of the benefit base up to the</u>	
15	<u>following amounts:</u>	
16	<u>A. For claims submitted after July 1, 1988:</u>	
17	<u>If household income</u>	<u>The maximum benefit equals:</u>
18	<u>equals:</u>	
19	<u>\$ 0 to \$2,500</u>	<u>\$145</u>
20	<u>\$2,501 to \$5,000</u>	<u>\$116</u>
21	<u>\$5,001 to \$7,500</u>	<u>\$99</u>
22	<u>\$7,501 to \$9,200</u>	<u>\$87</u>
23	<u>B. For claims submitted in 1989:</u>	

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1	<u>If household income</u>	<u>The maximum benefit equals:</u>
2	<u>equals:</u>	
3	<u>\$ 0 to \$2,500</u>	<u>\$150</u>
4	<u>\$2,501 to \$5,000</u>	<u>\$120</u>
5	<u>\$5,001 to \$7,500</u>	<u>\$105</u>
6	<u>\$7,501 to \$10,000</u>	<u>\$90</u>
7	<u>\$10,001 to \$12,500</u>	<u>\$50</u>
8	<u>C. For claims submitted in 1990:</u>	
9	<u>If household income</u>	<u>The maximum benefit equals:</u>
10	<u>equals:</u>	
11	<u>\$ 0 to \$2,500</u>	<u>\$155</u>
12	<u>\$2,501 to \$5,000</u>	<u>\$125</u>
13	<u>\$5,001 to \$7,500</u>	<u>\$110</u>
14	<u>\$7,501 to \$10,000</u>	<u>\$95</u>
15	<u>\$10,001 to \$12,500</u>	<u>\$75</u>
16	<u>\$12,501 to \$15,000</u>	<u>\$50</u>
17	<u>D. For claims submitted in 1991:</u>	
18	<u>If household income</u>	<u>The maximum benefit equals:</u>
19	<u>equals:</u>	
20	<u>\$ 0 to \$2,500</u>	<u>\$160</u>
21	<u>\$2,501 to \$5,000</u>	<u>\$150</u>
22	<u>\$5,001 to \$10,000</u>	<u>\$110</u>

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1	<u>\$10,001 to \$12,500</u>	<u>\$90</u>
2	<u>\$12,501 to \$15,000</u>	<u>\$60</u>
3	<u>\$15,001 to \$17,500</u>	<u>\$50</u>

4 E. For claims submitted in 1992:

5 If household income                      The maximum benefit equals:  
6 equals:

7	<u>\$ 0 to \$5,000</u>	<u>\$175</u>
8	<u>\$5,001 to \$10,000</u>	<u>\$130</u>
9	<u>\$10,001 to \$12,500</u>	<u>\$95</u>
10	<u>\$12,501 to \$15,000</u>	<u>\$80</u>
11	<u>\$15,001 to \$20,000</u>	<u>\$50</u>

12 F. For claims submitted in 1993 and subsequent  
13 years, as adjusted under section 6209:

14 If household income                      The maximum benefit equals:  
15 equals:

16	<u>\$ 0 to \$5,000</u>	<u>\$200</u>
17	<u>\$5,001 to \$10,000</u>	<u>\$150</u>
18	<u>\$10,001 to \$15,000</u>	<u>\$100</u>
19	<u>\$15,001 to \$20,000</u>	<u>\$90</u>
20	<u>\$20,001 to \$25,000</u>	<u>\$75</u>

21 3. Subsidized housing. No claim may be granted  
22 under this section to claimants whose housing costs  
23 for the year for which relief is requested were  
24 subsidized by government programs which limit housing  
25 costs to a percentage of household income.

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1           4. Minimum benefit. No claim of less than \$5 may  
2 be granted.

3           \$6208. Elderly option

4           If a claimant representing an elderly household  
5 would qualify for a larger benefit under section 6207  
6 than he would receive under section 6206, then that  
7 claimant may choose to receive the benefit calculated  
8 under section 6207.

9           \$6209. Annual adjustment

10           1. Elderly households. Beginning March 1, 1989,  
11 and annually thereafter, the State Tax Assessor shall  
12 determine the household income eligibility adjustment  
13 factor. That factor shall be multiplied by the income  
14 limitations in section 6206, applicable for the year  
15 prior to that for which relief is requested. The re-  
16 sult shall be rounded to the nearest \$100 and shall  
17 apply to the year for which relief is requested cor-  
18 responding to the year on which the annualized cost  
19 of living adjustments were based.

20           2. Nonelderly households. Beginning in 1994, the  
21 income limitations in section 6207, applicable to  
22 claims filed in 1993, shall be adjusted in the same  
23 manner as provided for income tax brackets in chapter  
24 841.

25           \$6210. Administration

26           The State Tax Assessor shall make available suit-  
27 able forms with instructions for claimants. The claim  
28 shall be in the form the State Tax Assessor may pre-  
29 scribe and shall be signed by the claimant.

30           \$6211. Audit of claim

31           If, on the audit of any claim filed under this  
32 chapter, the State Tax Assessor determines the amount

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1 to have been incorrectly determined, he shall rede-  
2 termine the claim and notify the claimant of the re-  
3 determination and his reasons for it. The redetermi-  
4 nation shall be final unless appealed to the State  
5 Tax Assessor within 30 days of notice.

6 §6212. Denial of claim

7 If it is determined that a claim is excessive and  
8 was filed with fraudulent intent, the claim shall be  
9 disallowed in full and, if the claim has been paid  
10 the amount paid may be recovered by assessment, and  
11 the assessment shall bear interest from the date of  
12 payment or credit of the claim, until refunded or  
13 paid, at the rate of 1% per month. The claimant in  
14 such case, and any person who assisted in the prepa-  
15 ration or filing of such excessive claim or supplied  
16 information upon which such excessive claim was pre-  
17 pared, with fraudulent intent, commits a Class E  
18 crime. If it is determined that a claim is excessive  
19 and was negligently prepared, 10% of the corrected  
20 claim shall be disallowed, and if the claim has been  
21 paid the proper portion of any amount paid shall be  
22 similarly recovered by assessment, and the assessment  
23 shall bear interest at 1% per month from the date of  
24 payment until refunded.

25 §6213. Appeal

26 A denial in whole or in part of relief claimed  
27 under this chapter may be appealed in accordance with  
28 the Maine Administrative Procedure Act, Title 5,  
29 chapter 375.

30 §6214. Disallowance of certain claims

31 A claim shall be disallowed, if the State Tax As-  
32 essor finds that the claimant received title to his  
33 homestead primarily for the purpose of receiving ben-  
34 efits under this chapter.

35 §6215. Extension of time for filing claims

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1 In case of sickness, absence or other disability,  
2 or if, in his judgment, good cause exists, the State  
3 Tax Assessor may extend, for a period not to exceed 6  
4 months, the time for filing a claim.

5 §6216. Protection from loss of benefits

6 It is the intent of the Legislature that any  
7 claim paid under this chapter shall supplement any  
8 benefits paid under aid to the aged, blind and dis-  
9 abled or any program which succeeds or supplants it.  
10 The Department of Human Services shall take any such  
11 action as may be necessary to assure that recipients  
12 of aid to the aged, blind and disabled shall continue  
13 to receive as high a percentage of their current as-  
14 sistance as may be possible. To carry out this legis-  
15 lative directive, the department shall utilize all  
16 the state funds expected to be saved by a reduction  
17 in benefits of recipients of aid to the aged, blind  
18 and disabled resulting from this chapter to raise the  
19 standards of aid to the aged, blind and disabled at a  
20 total cost in state funds equivalent to the savings  
21 in state funds which would be expected as a result of  
22 this chapter.

23 Benefits received under this chapter may not be  
24 included as income for purposes of any state or mu-  
25 nicipally administered public benefit program.

26 These benefits do not duplicate and shall not re-  
27 duce the amount of any individual's payment under the  
28 Aid to Families with Dependent Children program be-  
29 cause those payments are insufficient to meet the to-  
30 tal amount of money determined to be needed for hous-  
31 ing in accordance with the state standard of need un-  
32 der that program.

33 §6217. Sunset

34 Section 6207, subsection 1, paragraphs B to F and  
35 subsection 2, paragraphs B to F are repealed July 1,

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1 1989. The remainder of this Act is repealed on July  
 2 1, 1989, if legislation is enacted by that date pro-  
 3 viding for property tax relief.

4 **Sec. 4. Appropriation.** The following funds are  
 5 appropriated from the General Fund to carry out the  
 6 purposes of this Act.

	<u>1987-88</u>	<u>1988-89</u>
8 <u>FINANCE, DEPARTMENT OF</u>		
9 Bureau of Taxation		
10 Positions		(2.0)
11 Personal Services		\$49,000
12 All Other		90,000
13 Capital Expenditures	\$3,400	
14		
15 Total	<u>\$3,400</u>	<u>\$ 139,000</u>
16 Elderly Householders' Tax Refund		
17 All Other		\$1,307,000
18 Low-income Tax Relief		
19 All Other		\$2,554,000
20 DEPARTMENT OF FINANCE		
21 TOTAL	<u>\$3,400</u>	<u>\$4,000,000</u>

22 **Sec. 5. Study sunset.** The Joint Standing Com-  
 23 mittee on Taxation shall study the Household Tax and  
 24 Rent Refund Program and report its findings to the  
 25 Second Regular Session of the 113th Legislature. The  
 26 committee shall recommend retention, repeal or revi-  
 27 sion of the program.

28 **Sec. 6. Effective date.** Sections 1 to 3 of this  
 29 Act shall take effect July 1, 1988.'



1

STATEMENT OF FACT

2           This amendment provides for an extension, begin-  
3           ning in 1988, of the Elderly Tax and Rent Refund Pro-  
4           gram based on income and phases down the amount of  
5           the benefit for individuals in the new higher income  
6           brackets. It also incorporates into the program a new  
7           rent and property tax relief program for nonelderly  
8           households which provides for phased-in increases in  
9           both eligibility levels and benefits over the course  
10          of the next 6 years. The amendment also requires the  
11          Joint Standing Committee on Taxation to study the  
12          program and make its recommendations to the Second  
13          Regular Session of the 113th Legislature. The  
14          phase-in of the nonelderly portion of the program is  
15          repealed after fiscal year 1988-89. The remainder of  
16          the Act is repealed July 1, 1989, if legislation is  
17          enacted prior to that date providing for property tax  
18          relief.

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Reported by the Majority of the Committee on Taxation  
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