

# MAINE STATE LEGISLATURE

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# 114th MAINE LEGISLATURE

SECOND REGULAR SESSION - 1990

Legislative Document

No. 2256

H.P. 1629

House of Representatives, January 31, 1990

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 26.

Reference to the Committee on Taxation suggested and ordered printed.

EDWIN H. PERT, Clerk

Presented by Representative MAYO of Thomaston.

Cosponsored by Senator ANDREWS of Cumberland, Representative CASHMAN of Old Town and Representative NADEAU of Saco.

STATE OF MAINE

IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND NINETY

**An Act Concerning the Property Tax Circuit Breaker.**



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

4 Sec. 1. 36 MRSA §5132 is enacted to read:

6 §5132. Property tax credit

8 Resident individuals may claim, against state income tax  
10 otherwise due for the tax year, credit for property tax claims  
12 under the Maine Residents Property Tax Program, chapter 907. If  
14 the allowable amount of the property tax claim exceeds the state  
income tax otherwise due for the tax year or if there is no state  
income tax due for the tax year, the amount of the claim not used  
as an offset against the state income tax must, after examination  
and review, be approved for payment without interest, to the  
claimant.

16 Sec. 2. 36 MRSA §6204, as amended by PL 1989, c. 534, Pt. A,  
18 §5, is further amended to read:

20 §6204. Filing date

22 No claim may be paid unless the claim is filed with the  
24 Bureau of Taxation on or after ~~August 1st~~ and on or before the  
~~following December 31st~~ April 15th.

26 Sec. 3. Review. The State Tax Assessor shall review the  
28 administrative, legal and technical requirements of this Act to  
ensure compliance with existing administrative procedures. This  
30 review may include discussions with other states that currently  
operate similar programs and shall must be completed prior to  
32 January 1, 1991. The State Tax Assessor shall submit the results  
of this review, together with any necessary implementing or  
34 correcting legislation, to the Joint Standing Committee on  
Taxation in the First Regular Session of the 115th Legislature.

36  
38 STATEMENT OF FACT

40 This bill changes the deadline for filing under the Maine  
42 Residents Property Tax Program to April 15th so that it coincides  
with the deadline for filing state income tax returns. The bill  
44 also provides that claimants under the property tax program may  
claim the credit on their state income tax return and may receive  
46 a refund of the difference between income tax liability and the  
property tax credit.