

MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

SECOND REGULAR SESSION - 1990

Legislative Document

No. 2370

H.P. 1717

House of Representatives, February 27, 1990

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 27.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

Presented by Representative LUTHER of Mexico.

Cosponsored by Representative ERWIN of Rumford, Senator GAUVREAU of Androscoggin and Senator ANDREWS of Cumberland.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND NINETY

**An Act to Prohibit Ramps for Disabled People from Adding to
Property Tax Valuations.**

(AFTER DEADLINE)



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

2
36 MRSA §656, sub-§1, ¶J is enacted to read:

4
5 J. Any ramp or other appurtenance or device attached or
6 adjacent to a residence for the sole purpose of making the
7 residence accessible to persons with physical disabilities
8 is exempt from taxation to the extent that an increase on
9 the value of real property is attributable to the ramp,
10 appurtenance or device.

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16 This bill provides a real estate tax exemption for ramps and
17 other devices used on residences to make them accessible to
18 persons with physical disabilities. This exemption applies only
19 to the extent that a ramp or other device would increase the
20 value of the real estate.