

MAINE STATE LEGISLATURE

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R.O.S.

L.D. 2451

(Filing No. S-663)

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**STATE OF MAINE
SENATE
114TH LEGISLATURE
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT "A " to S.P. 988, L.D. 2451, Bill, "An Act to Ensure the Proper Payment of Property Tax Relief Funds"

Amend the bill by striking out everything after the enacting clause and before the statement of fact and inserting in its place the following:

Sec. 1. Study of potential abuse. The State Tax Assessor shall undertake a study of the Maine Residents Property Tax Program, the Maine Revised Statutes, Title 36, chapter 907, regarding its administration, enforcement and interaction with municipal officials. This study must include information about program abuses, real or alleged, and suggest alternatives to correct any abuses or potential abuse situations. The State Tax Assessor may also include any other information about the program that is relevant.

Sec. 2. Reporting date. The State Tax Assessor shall prepare the report specified in section 1 of this Act and present it to the Joint Standing Committee on Taxation and the Office of the Executive Director of the Legislative Council by February 15, 1991. If necessary, the committee shall present any implementing legislation to the First Regular Session of the 115th Legislature by March 1, 1991.

FISCAL NOTE

Any additional cost to the Bureau of Taxation as a result of this legislation would be minimal and can be absorbed by the bureau within existing resources.'

STATEMENT OF FACT

This amendment requires the Bureau of Taxation to study potential abuses in the Maine Residents Property Tax Program and report to the Joint Standing Committee on Taxation.