

# MAINE STATE LEGISLATURE

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# 115th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1990

Legislative Document

No. 69

H.P. 49

House of Representatives, December 21, 1990

Reference to the Committee on Taxation suggested and ordered printed.

EDWIN H. PERT, Clerk

Presented by Representative MAYO of Thomaston.

Cosponsored by Senator McCORMICK of Kennebec, Representative CASHMAN of Old Town and Representative GRAY of Sedgwick.

### 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  
16 income tax otherwise due for the tax year or if there is no state  
18 income tax due for the tax year, the amount of the claim not used  
20 as an offset against the state income tax must, after examination  
22 and review, be approved for payment without interest to the  
24 claimant.

26 **Sec. 2. 36 MRSA §6204, as amended by PL 1989, c. 534, Pt. A,**  
28 **§5, is further amended to read:**

30 **§6204. Filing date**

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

38 **Sec. 3. Review.** The State Tax Assessor shall review the  
40 administrative, legal and technical requirements of this Act to  
42 ensure compliance with existing administrative procedures. This  
44 review may include discussions with other states that currently  
46 operate similar programs and shall must be completed prior to  
January 1, 1992. The State Tax Assessor shall submit the results  
of this review, together with any necessary implementing or  
correcting legislation, to the Joint Standing Committee on  
Taxation in the Second Regular Session of the 115th Legislature.

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  
44 with the deadline for filing state income tax returns. The bill  
46 also provides that claimants under the property tax program may  
claim the credit on their state income tax return and receive a  
refund of the difference between income tax liability and the  
property tax credit.