

MAINE STATE LEGISLATURE

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115th MAINE LEGISLATURE

FIRST REGULAR SESSION-1991

Legislative Document

No. 520

H.P. 366

House of Representatives, February 11, 1991

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 HOLT of Bath.

Cosponsored by Representative KILKELLY of Wiscasset and Representative SWAZEY of Bucksport.

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND NINETY-ONE

An Act to Benefit Volunteer Fire and Rescue Personnel.



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

4 Sec. 1. 36 MRSA §654, sub-§1, ¶E, as repealed and replaced by
PL 1987, c. 772, §14, is amended to read:

6 E. The residential real estate up to the just value of
\$4,000 of inhabitants of Maine who are legally blind as
8 determined by the Department of Human Services; and

10 Sec. 2. 36 MRSA §654, sub-§1, ¶F, as amended by PL 1975, c.
770, §202, is further amended to read:

12 F. No property conveyed to any person for the purpose of
14 obtaining exemption from taxation under paragraph E shall-be
is so exempt, and the obtaining of such that exemption by
16 means of fraudulent conveyance shall must be punished by a
fine of not less than \$100 and not more than 2 times the
18 amount of the taxes evaded by such that fraudulent
conveyance, whichever amount is greater. In case any person
20 entitled to such that exemption has property taxable in more
than one place in the State, such that proportion of such
22 the total exemption shall must be made in each place as the
value of the property taxable in such that place bears to
24 the value of the whole of the property of such the person
taxable in the State; and

26 Sec. 3. 36 MRSA §654, sub-§1, ¶G is enacted to read:

28 G. Twenty-five percent of just valuation of residential
30 real estate owned and occupied by any volunteer firefighter
or rescue personnel.

32 Sec. 4. 36 MRSA §5219-G is enacted to read:

34 §5219-G. Volunteer firefighter and reserve personnel tax credit

36 Taxpayers who serve as volunteer firefighter or rescue
38 persons and rent their primary residences are allowed a
nonrefundable credit equal to 25% of the amount of tax imposed by
40 this Part.

42 STATEMENT OF FACT

44 This bill provides a property tax credit equal to 25% of
46 just value for owner-occupied residences of volunteer
firefighters and rescue personnel. Those volunteers who rent
48 their homesteads are allowed an income tax credit in lieu of the
property tax credit.