

MAINE STATE LEGISLATURE

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117th MAINE LEGISLATURE

FIRST REGULAR SESSION-1995

Legislative Document

No. 501

S.P. 192

In Senate, February 10, 1995

**An Act to Include Individuals with Property in a Living Trust in the
Maine Residents Property Tax Program.**

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "May M. Ross".

MAY M. ROSS
Secretary of the Senate

Presented by Senator LAWRENCE of York.

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

Sec. 1. 36 MRSA §6201, sub-§2, as amended by PL 1993, c. 395, §27, is further amended to read:

2. Claimant. "Claimant" means an individual who has filed a claim under this chapter and was domiciled in this State and ~~owned--or--rented~~ occupied a homestead in this State during the entire calendar year preceding the year in which claim for relief under this chapter is filed. When 2 individuals of a household are able to meet the qualifications for a claimant, they may determine between them as to who the claimant is. If they are unable to agree, the matter must be referred to the State Tax Assessor, whose decision is final. If a homestead is occupied by 2 or more individuals, and more than one individual is able to qualify as a claimant, the individuals may determine among them as to who the claimant is. If they are unable to agree, the matter must be referred to the State Tax Assessor, whose decision is final. Ownership of a homestead under this chapter may be by fee, by life tenancy, by bond for deed, as mortgagee or any other possessory interest in which the owner is personally responsible for the tax for which a refund is claimed.

Sec. 2. 36 MRSA §6201, sub-§5, as amended by PL 1989, c. 534, Pt. A, §3, is further amended to read:

5. Homestead. "Homestead" means the dwelling, owned or rented by the claimant, or held in trust for the benefit of the claimant and occupied by the claimant and the claimant's dependents as a home, and may consist of a part of a multidwelling or multipurpose building and a part of the land, up to 10 acres, upon which it is built. "Owned" includes a vendee in possession under a land contract and of one or more joint tenants or tenants in common.

STATEMENT OF FACT

This bill allows persons who put their property into a living trust to participate in the Maine Residents Property Tax Program.