

# MAINE STATE LEGISLATURE

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# 118th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1997

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Legislative Document

No. 983

H.P. 719

House of Representatives, February 11, 1997

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### An Act to Enhance the Property Tax Circuit Breaker.

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative PEAVEY of Woolwich.  
Cosponsored by Senator HARRIMAN of Cumberland and  
Representatives: GREEN of Monmouth, PERKINS of Penobscot, SAVAGE of Union,  
THOMPSON of Naples, TRIPP of Topsham, Senators: BENOIT of Franklin, SMALL of  
Sagadahoc.

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

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Sec. 1. 36 MRSA §5286 is enacted to read:

**§5286. Maine Residents Property Tax Program checkoff**

Each individual income tax return form must contain a description of the Maine Residents Property Tax Program, the eligibility requirements for participation in the program and a designation in substantially the following form: "I wish to receive an application form for participation in the Maine Residents Property Tax Program: ( )." The State Tax Assessor shall mail to each individual who checks the designation an application form for the Maine Residents Property Tax Program, pursuant to chapter 907.

Sec. 2. 36 MRSA §6207, sub-§1, ¶A-1, as amended by PL 1995, c. 639, §32, is further amended to read:

A-1. Fifty percent of that portion of the benefit base that exceeds 5.0% but does not exceed 10.0% of income plus 100% of that portion of the benefit base that exceeds 10% of income to a maximum payment of ~~\$700~~ \$1,000.

Sec. 3. 36 MRSA §6210, as enacted by PL 1987, c. 516, §§3 and 6, is amended to read:

**§6210. Administration**

The State Tax Assessor shall make available suitable forms with instructions for claimants. The claim ~~shall~~ must be in the form the State Tax Assessor may prescribe and ~~shall~~ must be signed by the claimant. The State Tax Assessor shall mail application forms to taxpayers who request those forms pursuant to section 5286.

**SUMMARY**

This bill increases the maximum benefit under the Maine Residents Property Tax Program from \$700 to \$1,000. The bill also requires annual income tax forms to contain information about the program eligibility requirements and a designation form in which taxpayers may indicate that they would like to be sent an application. The State Tax Assessor is required to mail applications for participation in the Maine Residents Property Tax Program to taxpayers who ask for applications.