

# MAINE STATE LEGISLATURE

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# 118th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1997

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Legislative Document

No. 1631

S.P. 526

In Senate, March 21, 1997

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### **An Act to Reduce the Property Tax Burden for Maine Families.**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script, reading "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator TREAT of Kennebec.  
Cosponsored by Representative COLWELL of Gardiner and  
Senators: NUTTING of Androscoggin, PINGREE of Knox, Representatives: COWGER of  
Hallowell, FULLER of Manchester, GREEN of Monmouth, McKEE of Wayne, ROWE of  
Portland, SPEAR of Nobleboro.

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

Sec. 1. 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. 2. 36 MRSA §6210, as enacted by PL 1987, c. 516, §§3 and 6, is amended to read:

**§6210. Administration; income tax forms**

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 prescribes~~ and shall ~~must~~ be signed by the claimant. Each individual income tax return form must contain a description of the Maine Resident's Property Tax Refund Program, the eligibility requirements for participation in the program and a place in which the claimant may request the Bureau of Taxation to determine eligibility in the program and the amount of the claim.

Sec. 3. 36 MRSA §§6221 and 6222 are enacted to read:

**§6221. Determination of eligibility**

The Bureau of Taxation shall make a determination of eligibility for the Maine Residents Property Tax Program for each claimant who makes that request pursuant to section 6210 and, notwithstanding section 6204 and if the individual qualifies, send to that claimant the amount the claimant is eligible to receive under the program.

**§6222. Distribution of excess funds**

By June 1st of each year, and after making all the payments required by this chapter, the State Tax Assessor shall determine whether there are any remaining funds available for the Maine Residents Property Tax Program. Any excess funds must be sent to those individuals who applied to and were eligible for the program. The funds must be distributed on a pro rata basis, with the minimum refund the same as specified in section 6206, subsection 3 and section 6207, subsection 4. The Bureau of Taxation shall adopt rules for the distribution of these funds. Rules adopted pursuant to this section are routine technical rules pursuant to Title 5, chapter 375, subchapter II-A.

2       **Sec. 5. Application.** This Act applies to tax years beginning  
on or after January 1, 1998.

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6                               **SUMMARY**

8               This bill amends the Maine Residents Property Tax Program to  
increase the maximum rebate for qualifying households to \$1,000  
from \$700, allow a person, on the individual income tax form, to  
10      request the Bureau of Taxation to determine the person's  
eligibility and claim amount and require the State Tax Assessor  
12      to refund to claimants any excess funds allocated to the program  
but not claimed.