

_	L.D. 1902
2	DATE: (1-21-47 (Filing No. H-775)
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6	Reproduced and distributed under the direction of the Clerk of the House.
8	STATE OF MAINE
10	HOUSE OF REPRESENTATIVES
12	118TH LEGISLATURE FIRST SPECIAL SESSION
14	HOUSE AMENDMENT "C" to S.P. 678, L.D. 1902, Bill, "An Act
16	to Amend the Filing Date Provision in the Maine Residents Property Tax Program, to Provide an Application Clause for
18	Certain Provisions of Law Relating to Computer Software, to Clarify Provisions of Law Regarding Transfers of Money from the
20	Tax Relief Fund for Maine Residents to the General Fund and to Correct Certain Provisions in Recently Enacted Legislation"
22	Amend the bill by inserting after Part D the following:
24	PART E
26	Sec. E-1. 36 MRSA §191, sub-§2, ¶U, as reallocated by RR 1995,
28	c. 2, §91, is amended to read:
30	U. The disclosure by employees of the Bureau of Taxation to designated representatives of the Secretary of State of
32	information required by the Secretary of State for the administration of the special fuel tax imposed by chapter
34	459 . :
36	Sec. E-2. 36 MRSA §191, sub-§2, ¶V, as reallocated by RR 1995, c. 2, §92, is amended to read:
38	V. The disclosure by employees of the Bureau of Taxation,
40	to designated representatives of the Department of Labor, of all information contained on a joint return or report
42	submitted to the tax assessor and required by the tax assessor and the Commissioner of Labor for the
44	administration of the taxes imposed by Part 8 and by Title 26, chapter $13+2$ and
46	Sec. E-3. 36 MRSA §191, sub-§2, ¶W is enacted to read:
48	W. The delivery of a check for a benefit claimed under the
50	Maine Residents Property Tax Program to a municipality pursuant to section 6221.
52	pursuant to section 0221.
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Sec. E-4. 36 MRSA §6212, as amended by PL 1989, c. 534, Pt. 2 A, §9, is further amended to read:

4 §6212. Denial of claim

6 If it is determined that a claim is excessive and was filed with fraudulent intent, the claim shall must be disallowed in full and, if the claim has been paid the amount paid may be 8 recovered by assessment, and the assessment shall--bear bears 10 interest from the date of payment or credit of the claim, until refunded or paid, at the rate of 1% per month. The claimant in 12 such case, and any person who assisted in the preparation or filing of such excessive claim or supplied information upon which 14 such excessive claim was prepared, with fraudulent intent, commits a Class E crime, and the claimant may not receive 16 benefits under this chapter for 10 years. If it is determined that a claim is excessive and was negligently prepared, 10% of the corrected claim shall must be disallowed, and if the claim 18 has been paid the proper portion of any amount paid shall must be similarly recovered by assessment, and the assessment shall-bear 20 bears interest at 1% per month from the date of payment until 22 refunded. Any claimant or spouse with an unpaid liability arising from this section is disqualified from benefits under 24 this chapter.

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Sec. E-5. 36 MRSA §6221 is enacted to read:

28 §6221. Payment of claim

 30 1. Property tax paid. If the claimant submits proof that the property tax for which the claim is being made has been paid,
32 the amount of the benefit must be paid to the claimant.

34 2. Property tax not paid. If the claimant does not submit proof that the property tax for which the claim is made has been 36 paid, the amount of the benefit must be paid to the municipality where the property is located.

Sec. E-6. Application. This Part applies to applications filed on or after August 1, 1998.'

Further amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read
consecutively.

FISCAL NOTE

The Bureau of Taxation will require an additional General 50 Fund appropriation of \$64,042 in fiscal year 1998-99 for 2

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seasonal Tax Examiners and related administrative expenses to administer the changes to Maine Residents Property Tax program. The estimated cost to fund these positions beginning in fiscal year 1999-2000 is \$29,260. This amendment does not include the appropriation for fiscal year 1998-99 to fund the additional costs of the Bureau of Taxation.

SUMMARY

This amendment provides that benefits under the Maine Residents Property Tax Program must be paid to the municipality where the property is located if the property tax has not been paid. It also provides that a claimant who submits a fraudulent claim is barred from receiving benefits under the program for 10 years.

18 20 SPONSORED BY: (Representative MACK) 22

TOWN: Standish

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