

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 1247

H.P. 890

House of Representatives, February 16, 1999

**An Act to Extend the Homestead Tax Exemption to the Passamaquoddy
and Penobscot Communities.**

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 SOCTOMAH of the Passamaquoddy Tribe.
Cosponsored by Representatives: GOODWIN of Pembroke, LORING of the Penobscot
Nation, TWOMEY of Biddeford, Senator: CATHCART of Penobscot.

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

Sec. 1. 36 MRSA §685, sub-§2-A is enacted to read:

2-A. Passamaquoddy Indian reservation and Penobscot Nation. For purposes of this subchapter, each Passamaquoddy Indian reservation and the Penobscot Nation is entitled to recover from the State an amount equal to the number of homesteads within the reservation that have been occupied as a permanent residence during the 12 months preceding each April 1st, multiplied by the statewide average full value tax rate, upon proof of the number of permanent residences in a form satisfactory to the bureau. As used in this subsection, a structure occupied as a permanent residence qualifies as a "homestead" whether ownership exists as provided in section 681, subsection 2 or title is held by an agency of the federal, state or tribal government pending the occupant's acquisition of title to the structure under contract.

Sec. 2. Application. Notwithstanding the application requirements of the Maine Revised Statutes, Title 36, section 684, subsection 1, the Passamaquoddy reservations at Pleasant Point and Indian Township and the Penobscot Nation are eligible for payments each year on and after the effective date of this Act.

Sec. 3. Retroactivity. This Act applies retroactively to April 1, 1998.

SUMMARY

Due to their different forms of property ownership and different fiscal base, Maine's Indian reservations were the only communities left out of the distribution of Maine's tax surplus through the 1998 Homestead Tax Exemption. This bill includes the Passamaquoddy reservation communities at Pleasant Point and Indian Township and the Penobscot Nation, based upon the number of homes occupied as permanent residences in each community.