## MAINE STATE LEGISLATURE

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# 119th MAINE LEGISLATURE

### **FIRST REGULAR SESSION-1999**

Legislative Document

No. 1365

H.P. 967

House of Representatives, February 18, 1999

An Act to Amend the Procedures under the So-called Circuit Breaker Program.

(EMERGENCY)

Reference to the Committee on Taxation suggested and ordered printed.

OSEPH W. MAYO, Clerk

Presented by Representative PERKINS of Penobscot. (By Request)

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, fair administration of the Maine Residents Property

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with each claim; and

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Whereas, claims may be filed beginning August 1, 1999; and

Tax Program requires that additional information be submitted

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Whereas, a change in law to require the filing of additional information must be made to coincide with the filing period; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

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

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The State--Tax--Assesser assessor shall make available suitable forms with instructions for claimants. The claim shall must be in the form the State-Tax-Assesser assessor may prescribe and shall must be signed by the claimant. The assessor shall prescribe methods for a claimant to provide proof of payment of property taxes accrued or rent constituting property taxes accrued that are to be included in the calculation of the benefit base pertaining to the claim.

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Sec. 2. 36 MRSA §6214, as enacted by PL 1987, c. 516, §§3 and 6, is amended to read:

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#### §6214. Disallowance of certain claims

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A claim shall must be disallowed, if the State-Tax-Assesser assessor finds that the claimant received title to his the homestead primarily for the purpose of receiving benefits under this chapter or if the claimant fails to provide proof of payment as described in section 6210.

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Emergency clause. In view of the emergency cited in the preamble, this Act takes effect when approved.

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#### **SUMMARY**

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This bill requires any claimant under the Maine Residents Property Tax Program to submit proof of payment of the property taxes or rent upon which a claim for benefits is made before the claim may be allowed. The State Tax Assessor is to prescribe methods for providing this proof of payment.

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