

MAINE STATE LEGISLATURE

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L.D. 2175

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DATE: May 14, 1999

(Filing No. S- 293)

TAXATION

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**STATE OF MAINE
SENATE
119TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A" to S.P. 776, L.D. 2175, Bill, "An Act to Amend the Maine Residents Property Tax Program"

Amend the bill by striking out all of sections 1 and 2 and inserting in their place the following:

Sec. 1. 36 MRSA §6201, sub-§2, as amended by PL 1995, c. 368, Pt. CCC, §5 and affected by §11, is further amended to read:

2. Claimant. "Claimant" means an individual who has filed a claim under this chapter and was domiciled in this State and occupied a homestead in this State during the entire calendar year preceding the year in which claim for relief under this chapter is filed. "Claimant" also includes an individual who has filed a claim under this chapter and who owned or otherwise maintained a homestead in this State during the entire calendar year preceding the year in which the claim for relief under this chapter is filed and occupied that homestead for at least 6 months during that year. Regardless of how many names of individuals appear on the property deed, the person who meets the qualifications described in this subsection and proves sole responsibility for the payment of the property taxes on the subject property is the claimant for that property. If 2 or more individuals meet the qualifications in this subsection and share the payment of the rent or the responsibility for the payment of the property taxes, each individual may apply on the basis of the rent paid or the property taxes levied on the homestead that reflect the ownership percentage of the claimant and the claimant's household.

If 2 or more individuals claim the same property, the matter must be referred to the State Tax Assessor, whose decision is final.

COMMITTEE AMENDMENT

Ownership of a homestead under this chapter may be by fee, by life tenancy, by bond for deed, as mortgagee or any other possessory interest in which the owner is personally responsible for the tax for which a refund is claimed.

Sec. 2. Appropriation. The following funds are appropriated from the General Fund to carry out the purposes of this Act.

	1999-00	2000-01
ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF		
Maine Residents Property Tax Program		
All Other	\$11,836	\$12,072
Provides funds for benefits to claimants based on occupancy of less than a full calendar year.		
Elderly Householder's Tax Refund		
All Other	\$11,836	\$12,072
Provides funds for benefits to claimants based on occupancy of less than a full calendar year.		
DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES		
TOTAL	<u>\$23,671</u>	<u>\$24,144</u>

Further amend the bill by inserting at the end before the summary the following:

FISCAL NOTE

	1999-00	2000-01
APPROPRIATIONS/ALLOCATIONS		
General Fund	\$23,672	\$24,144

H. 25.

COMMITTEE AMENDMENT "A" to S.P. 776, L.D. 2175

2 This bill increases the costs of the Maine Residents
3 Property Tax Program and the Elderly Householder's Tax Refund
4 program by expanding the number of persons eligible. The
5 estimated costs to these programs total \$23,672 in fiscal year
6 1999-00 and \$24,144 in fiscal year 2000-01. These costs are
7 split equally between these 2 programs. General Fund
8 appropriations equal to the additional costs incurred by these
9 programs are provided in the bill.

10 The Department of Administrative and Financial Services,
11 Bureau of Revenue Services will incur some minor additional
12 administrative costs to implement this change to these programs.
13 These costs can be absorbed within the bureau's existing budgeted
14 resources.

15 The Governor's proposed supplemental, "Part 2," budget
16 includes appropriation adjustments that merge the Elderly
17 Householder's Tax Refund program into the Maine Residents
18 Property Tax Program.'

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SUMMARY

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This amendment provides that a claimant whose claim is based on occupancy of less than a full calendar year must have owned or maintained a homestead for the full calendar year. The amendment also adds an appropriation section and a fiscal note to the bill.