

MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 2175

S.P. 776

In Senate, April 13, 1999

An Act to Amend the Maine Residents Property Tax Program.

(AFTER DEADLINE)

(EMERGENCY)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

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 RUHLIN of Penobscot.

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

Whereas, the residents of the State are burdened by the large portion of their incomes that they must pay to property taxes; and

Whereas, a delay of relief provided by the Maine Residents Property Tax Program places an additional economic burden on the residents of the State; and

Whereas, filing for the Maine Residents Property Tax Program begins August 1st of this year; and

Whereas, the State Tax Assessor will need time to prepare for the changes to the Maine Residents Property Tax Program provided in this legislation; 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 §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~~ for at least 6 months of the calendar year preceding the year in which claim for relief under this chapter is filed. 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. Ownership of a homestead under this chapter may be by fee, by

2 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.

4
6 **Sec. 2. 36 MRSA §6221** is enacted to read:

8 **§6221. Prorated benefits for claims of less than year**

10 If a claimant files a claim and was domiciled in the State
and occupied a homestead in the State for at least 6 months of
12 but less than the calendar year for which relief is requested,
the State Tax Assessor shall make the benefits calculation for
14 that claim on a pro rata basis.

16 **Sec. 3. Retroactivity.** This Act applies retroactively to
January 1, 1997.

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

20
22 **SUMMARY**

24 Current law requires a resident of the State to be domiciled
in a homestead for an entire calendar year to qualify for
26 benefits for that year under the Maine Residents Property Tax
Program. This bill requires a resident of the State to be
28 domiciled in a homestead for at least 6 months of a calendar year
to qualify for benefits under the Maine Residents Property Tax
30 Program for that year and for the State Tax Assessor to prorate
benefits for that partial year. This bill applies retroactively
32 to January 1, 1997.